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GENERAL STATUTES

OF THE

STATE OF MINNESOTA.

PREPARED BY THE COMMISSIONERS APPOINTED TO REVISE
THE STATUTES OF THE STATE, BY ACT OF THE
LEGISLATURE, PASSED FEBRUARY 17, 1863.

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CHAPTER XI.

TAXES.

1 SECT. 1. All property whether real or personal, in this
 2 State, all moneys, credits, investments in bonds, stocks,
 3 joint stock companies, or otherwise, of persons residing
 4 herein; the property of corporations now existing or here- 1893-p. 11, Sect. 1. c /
 5 after created, and the property of all banks or banking
 6 companies, now existing or hereafter created, and of all
 7 bankers, except such as is hereinafter expressly exempted,
 8 is subject to taxation; and such property, moneys, credits,
 9 investments in bonds, joint stock companies or otherwise,
 10 or the value thereof, shall be entered in the list of taxable
 11 property, for that purpose, in the manner prescribed by
 12 this chapter.

1 SECT. 2. The terms "real property" and "land" wher-
 2 ever used in this chapter, include not only the land itself,
 3 whether laid out in town lots or otherwise, with all things
 4 contained therein, but also all buildings, structures and im-
 5 provements, trees and other fixtures of whatsoever kind 1861-p. 14, Sect. 1. Amended. c /
 6 thereon, and all rights and privileges belonging or any-
 7 wise appertaining thereto. The term "investments in
 8 bonds," includes all moneys invested in bonds of whatso-
 9 ever kind, whether issued by incorporated or unincorpor-
 10 ated companies, towns, cities, townships, counties, states,
 11 or other corporations, held by persons residing in this
 12 state, whether for themselves or as guardians, trustees or
 13 agents. The term "investments in stocks," includes all
 14 moneys invested in the public stocks of this or any other
 15 state, or in any association, corporation, joint stock com-
 16 pany, or otherwise, the stock or capital of which is or may
 17 be divided into shares, which are transferable by each
 18 owner without the consent of the other partners or stock-
 19 holders, for the taxation of which no special provision is
 20 made by this chapter, held by persons residing in this
 21 state, either for themselves, or as guardians, trustees or
 22 agents. The term "personal property," includes—
 23 *First.*—Every tangible thing being the subject of owner-
 24 ship, whether animate or inanimate, other than money, and
 25 not forming part of any parcel of real property as herein-
 26 before defined.
 27 *Second.*—The capital stock, undivided profits and all
 28 other means not forming part of the capital stock of every

29 company, whether incorporated or unincorporated, and
 30 every share, portion or interest in such stock, profits or
 31 means, by whatsoever name designated, including every
 32 share or portion, right or interest, either legal or equitable,
 33 in and to every ship, vessel or boat, of whatever name or
 34 description, used or designed to be used either exclusively
 35 or partially in navigating any of the waters within, or bor-
 36 dering on this state, whether such ship, vessel or boat is
 37 within the jurisdiction of this state or elsewhere, and
 38 whether the same is enrolled, registered or licensed at any
 39 collector's office, or within any collection district in this
 40 state or not.

41 *Third.*—All buildings and improvements made upon
 42 lands, the title to which is in this state or the United
 43 States.

1881—p. 14, Sect. 1.
 Amended.

44 The term "money" or "moneys" includes gold and sil-
 45 ver coin and bank notes, in actual possession, of solvent
 46 banks, and every deposit which the person owning, hold-
 47 ing in trust or having the beneficial interest therein, is en-
 48 titled to withdraw in money on demand. The term "cred-
 49 its" means the excess of the sum of all legal claims and de-
 50 mands, whether for money or other valuable thing, or for
 51 labor or service due, or to become due to the person liable
 52 to pay taxes thereon, including deposits in banks, or with
 53 persons in or out of this state other than such as are held
 54 to be money as hereinbefore defined by this section, when
 55 added together, (estimating every such claim or demand at
 56 its true value in money) over and above the sum of legal
 57 bona fide debts owing by such person. But in making up
 58 the sum of such debts owing, there shall be taken into ac-
 59 count no obligation to any mutual insurance company, nor
 60 any unpaid subscription to the capital stock of any joint
 61 stock company, nor any subscription for any religious, sci-
 62 entific, literary or charitable purpose; nor any acknowl-
 63 edgment of any indebtedness unless founded on some con-
 64 sideration actually received, and believed at the time of
 65 making such acknowledgment to be a full consideration
 66 therefor; nor any acknowledgment of debt made for the
 67 purpose of diminishing the amount of credits to be listed
 68 for taxation; nor any greater amount or portion of any
 69 liability as surety, than the person required to make the
 70 statement of such credits believes that such surety is in
 71 equity bound, and will be compelled to pay, or contribute,
 72 in case there are no securities: *provided*, that pensions re-
 73 ceivable from the United States or from any state, salaries
 74 or payments expected to be received for labor or services
 75 to be performed or rendered, shall not be held to be annui-
 76 ties within the meaning of this chapter.

1 SECT. 3. All property described in this section to the

2 extent herein limited, shall be exempt from taxation, that
3 is to say :

4 *First.*—Public school houses, and houses used exclusive-
5 ly for public worship, the books and furniture therein, and
6 the grounds attached to such buildings necessary for the
7 proper occupancy, use and enjoyment of the same, and not
8 leased or otherwise used with a view to profit. All public
9 colleges, public academies, all buildings connected with the
10 same, and all lands connected with public institutions of
11 learning not used with a view to profit. This provision
12 shall not extend to leasehold estates of real property, held
13 under the authority of any college or university of learning
14 in this state.

15 *Second.*—All lands used exclusively as graveyards or
16 grounds for burying the dead, except such as are held by
17 any person, company or corporation, with a view to profit, 1861—p 16, Sect. 2. c /
18 or for the purpose of speculation in the sale thereof.

19 *Third.*—All property whether real or personal belonging
20 exclusively to the state or the United States.

21 *Fourth.*—All buildings belonging to counties used for
22 holding courts, for jails, for county offices, with the ground
23 not exceeding in any county ten acres, on which such
24 buildings are erected.

25 *Fifth.*—All lands, houses and other buildings belonging
26 to any county, township or town, used exclusively for the
27 accommodation or support of the poor.

28 *Sixth.*—All buildings belonging to institutions of purely
29 public charity, together with the land actually occupied by
30 such institutions, not leased or otherwise used with a view
31 to profit, and all moneys and credits appropriated solely to
32 sustaining and belonging exclusively to such institutions,
33 and all lands owned and occupied by agricultural societies
34 not leased or used with a view to profit, not exceeding three
35 hundred and twenty acres.

36 *Seventh.*—All fire engines and other implements used for
37 the extinguishment of fires, with the buildings used exclu-
38 sively for the safe keeping thereof, and for the meeting of
39 fire companies, whether belonging to any town, or to any
40 fire company organized therein.

41 *Eighth.*—All market houses, public squares or other pub-
42 lic grounds, town or township houses or halls, used exclu-
43 sively for public purposes, and all works, machinery or
44 fixtures belonging to any town, and used exclusively for
45 conveying water to such town.

46 *Ninth.*—Each individual in this state may hold exempt
47 from taxation, personal property of any description of
48 which such individual is the actual owner, not exceeding
49 one hundred dollars in value; no person shall be required
50 to list a greater portion of any credits than he believes will
51 be received, or can be collected, nor any greater portion of

52 any obligation given to secure the payment of rent, than
 53 the amount of rent that shall have accrued on the lease,
 54 and shall remain unpaid at the time of such listing; no per-
 55 son shall be required to include in his statement as a part
 56 of the personal property, moneys, credits, investments in
 57 bonds, stocks, joint stock companies, or otherwise, which
 58 he is required to list, any share or portion of the capital
 59 stock or property of any company or corporation, which is
 60 required to list or return its capital and property for taxa-
 61 tion in the state.

c/ 1861—p. 17, Sect. 8.

1 SECT. 4. Every person of full age and sound mind, not
 2 a married woman, shall list the personal property of which
 3 he is the owner, and all money in his possession; and he
 4 shall also list all moneys loaned or otherwise controlled by
 5 him as the agent or attorney, or on account of any other
 6 person, company or corporation whatsoever, and all moneys
 7 deposited subject to his order, check or draft, and credits
 8 due from or owing by any person or body politic, wheth-
 9 er in or out of such county. The property of every
 10 ward shall be listed by his guardian; of every minor, child,
 11 idiot or lunatic, having no other guardian, by his father, if
 12 living; if not, by his mother, if living; and if neither
 13 father or mother is living, by the person having such pro-
 14 perty in charge; of every wife by her husband, if of sound
 15 mind; if not, by herself; of every person for whose bene-
 16 fit property is held in trust, by the trustee; of every estate
 17 of a deceased person, by the executor or administrator; of
 18 corporations whose assets are in the hands of receivers, by
 19 the receiver; of every company, firm, body politic or cor-
 20 porate, by the president or principal accounting officers,
 21 partner or agent thereof; and the personal property of
 22 every non-resident shall be listed by the agent of such non-
 23 resident, or by the person having the same in possession,
 24 or having the care or control thereof. Every person re-
 25 quired to list property in behalf of others, by the provis-
 26 ions of this chapter, shall list it in the same township in
 27 which he would be required to list it if such property were
 28 his own; but he shall list it separately from his own, speci-
 29 fying in each case the name of the person, estate, company
 30 or corporation, to whom it belongs, and all real property,
 31 and merchants' and manufacturers' stock, and all the arti-
 32 cles enumerated in the seventh section of this chapter, and
 33 all personal property upon farms, and real property not in
 34 towns, shall be returned for taxation, and taxed in the town-
 35 ship and towns in which it is situated; and all other person-
 36 al property shall be entered for taxation in the township
 37 and town in which the person charged with the tax thereon
 38 resided at the time the list thereof was taken by the assés-
 39 sor, if such person resides in the county where such proper-

40 ty was listed; and if not, then such property shall be en-
41 tered for taxation and taxed in the township where situated
42 when listed, anything in this chapter to the contrary not-
43 withstanding.

1 SECT. 5. Property held under a lease for a term of ten
2 years, and not exceeding twenty-one years, belonging to the
3 state, or to any religious, scientific or benevolent society, 1860—p. 15, Sect. 5. c /
4 or institution, whether incorporated or unincorporated, and
5 school lands, shall be considered for all purposes of taxa-
6 tion as the property of the person so holding the same, and
7 shall be listed as such, by such person or his agent, as in
8 other cases.

1 SECT. 6. Each person required by this chapter to list
2 property, shall make out and deliver to the assessor, when
3 required, or within ten days thereafter, a statement verified
4 by his oath, of all the personal property, moneys, credits, 1861—p. 18, Sect. 4. c /
5 investments in bonds, stocks, joint stock companies or oth-
6 erwise, in his possession, or under his control at the time
7 notice was given him by the assessor to make out such
8 statement, and which, by the provisions of this chapter, he
9 is required to list for taxation, either as owner or holder
10 thereof, or as guardian, parent, husband, trustee, executor,
11 administrator, receiver, accounting officer, partner, agent or
12 factor, *Provided*, That every person shall list all of his
13 personal property, exempt as well as unexempt property,
14 and the county auditor shall deduct from the property se-
15 lected by the owner, the amount exempt from taxation by
16 the provisions of this chapter, and levy tax upon the re-
17 mainder.

1 SECT. 7. Such statement shall truly and distinctly set
2 forth—
3 *First.* The number of horses.
4 *Second.* The number of neat cattle.
5 *Third.* The number of mules and asses. 1862—p. 37, Sect. 1. c b
6 *Fourth.* The number of sheep. Amended.
7 *Fifth.* The number of hogs.
8 *Sixth.* Every pleasure carriage of whatsoever kind.
9 *Seventh.* Every watch.
10 *Eighth.* Every pianoforte.
11 *Ninth.* The total value of all other articles of personal
12 property which such person is, by this chapter required to
13 list.
14 *Tenth.* The value of the goods and merchandise which
15 such person is required to list as a merchant.
16 *Eleventh.* The value of the materials and manufactured ar-
17 ticles which such person is required to list as a manufac-
18 turer.

19 *Twelfth.* The value of credits required to be listed, inclu-
20 ding all balances of book accounts.

21 *Thirteenth.* The value of the moneys invested in bonds,
22 stocks, joint stock companies or otherwise, which such per-
23 son is by this chapter required to list.

24 *Fourteenth.* Money required to be listed.

25 And the assessor shall appraise and determine the actual
26 cash value of said property, and for that purpose may re-
27 quire an exhibit of the same in all cases when the same is
28 practicable, and may examine the person listing said prop-
29 erty on oath in relation thereto.

c/ 1860—p. 15, Sect. 8.
1 SECT. 8. If there are no articles of personal property,
2 moneys or credits, investments in bonds, stocks, joint stock
3 companies or otherwise, which such person is by this chap-
4 ter required to list on his own account, or account of oth-
5 ers, he may set forth such fact to the assessor, who shall
6 require the oath of such person to the truth of the same.

RULES FOR VALUING PROPERTY.

c/ 1860—p. 15, Sect. 9.
1 SECT. 9. Each separate parcel of real property shall be
2 valued at its true value in money, excluding the value of
3 the crops growing thereon; but the price for which such
4 real property would sell at auction, or at a forced sale, shall
5 not be taken as a criterion of such true value. Each tract
6 or lot of real property belonging to this state, or to any
7 county, city or charitable institution, whether incorporated
8 or unincorporated, and school lands, held under a lease for
9 a term exceeding ten years, shall be valued at such price as
10 the assessor believes could be obtained at private sale for
11 such leasehold or conditional estate. Personal property of
12 every description, investments in bonds, stocks, joint stock
13 companies, or otherwise, shall be valued at the true value
14 thereof in money. Money, whether in possession or on de-
15 posit, shall be entered in the statement at the full amount
16 thereof; *Provided*, That depreciated bank notes shall be
17 entered at their current value. Every credit for a
18 sum certain, payable either in money, property of any
19 kind, labor or services, shall be valued at the full
20 price of the sum so payable; if for a specific article
21 or for a specified number or quantity of any article of prop-
22 erty, or for a certain amount of labor, or for services of
23 any kind, it shall be valued at the current price of such
24 property, or of such labor or service, at the place where
25 payable. Annuities or moneys receivable at stated periods,
26 shall be valued at the price which the person listing the
27 same believes them to be worth in money. Where the fee
28 of the soil of any tract, parcel or lot of land is in any per-
29 son, and the right to any minerals therein in another, the

30 same shall be valued and listed agreeable to such owner-
 31 ship, in separate entries, and taxed to the parties owning
 32 the same respectively.

1 SECT. 10. No person, company, or corporation, is en-
 2 titled to any deduction, on account of any bond, note or ^{1860-p. 17, Sect. 10.}
 3 obligation of any kind, given to any mutual insurance com- c /
 4 pany, nor on account of any unpaid subscription to any
 5 religious, literary, scientific, or charitable institution or
 6 society; nor on account of any subscription to, or install-
 7 ment payable on the capital stock of any company, whether
 8 incorporated or unincorporated.

OF LISTING AND VALUING THE PROPERTY OF MERCHANTS, MANU-
 FACTURERS AND BANKERS, EXCHANGE BROKERS, AND STOCK
 JOBBERS, ETC.

1 SECT. 11. Whoever owns or has in his possession or
 2 subject to his control, any personal property within this
 3 state, with authority to sell the same, which has been pur-
 4 chased either in or out of this state, with a view to being
 5 sold at an advanced price, or profit, or which has been con-
 6 signed to him from any place out of this state, for the pur-
 7 pose of being sold at any place within this state, shall be
 8 held to be a merchant; and, when he is by this chapter re- ^{1860-p. 17, Sect. 11.} c /
 9 quired to make out and deliver to the assessor a statement
 10 of his other personal property, he shall state the value of
 11 such property appertaining to his business as a merchant;
 12 and in estimating the value thereof, he shall take as a crite-
 13 rion the average value of all such articles of personal pro-
 14 perty as he had from time to time in his possession, or un-
 15 der his control, during the year next previous to the time
 16 of making such statement, if so long he has been engaged
 17 in business; and if not, then during such time as he has
 18 been so engaged; and the average shall be made up by
 19 taking the amount in value on hand, as nearly as may be
 20 in each month of the next preceding year in which the per-
 21 son making such statement has been engaged in business,
 22 adding together such amounts, and dividing the aggregate
 23 amount thereof by the number of months that the person
 24 making the statement may have been in business during
 25 the preceding year; but no consignee shall be required to
 26 list for taxation the value of any property, the product of
 27 this state, nor the value of any property consigned to him
 28 from any other place for the sole purpose of being stored or
 29 forwarded; *Provided*, He has in either case no interest in
 30 such property, or any profit to be derived from its sale.
 31 The word "person," as used in this and the succeeding
 32 sections, includes firm, company, and corporation.

c/ 1860—p. 18, Sect. 12:

1 SECT. 12. Every person who purchases, receives or
 2 holds personal property of any description, for the purpose
 3 of adding to the value thereof by any process of manufac-
 4 turing, refining, rectifying, or by the combination of differ-
 5 ent materials, with a view of making gain or profit by so
 6 doing, shall be held to be a manufacturer; and he shall,
 7 when required to make and deliver to the assessor a state-
 8 ment of the amount of his other personal property subject
 9 to taxation, also include in his statement the average value,
 10 estimated as provided in the preceding section, of all arti-
 11 cles purchased, received, or otherwise held, for the purpose of
 12 being used in whole or in part, in any process or operation of
 13 manufacturing, combining, rectifying or refining, which from
 14 time to time he has had on hand during the year next previous
 15 to the time of making such statements, if so long he has been
 16 engaged in such manufacturing business; and if not, then during
 17 the time he has been so engaged. Every person owning a
 18 manufacturing establishment of any kind, and every manufac-
 19 turer, shall list as part of his manufacturer's stock the value
 20 of all engines and machinery of every description, used or
 21 designed to be used in any process of refining or manufac-
 22 turing, (except such fixtures as have been considered as
 23 part of any parcel of real property,) including all tools and
 24 implements of every kind used, or designed to be used for
 25 the aforesaid purpose.

c/ 1860—p. 18, Sect. 13:

1 SECT. 13. When any person commences any business in
 2 any county after the day preceding the first Monday in
 3 June in any year, the average value of whose personal
 4 property employed in such business, has not been previous-
 5 ly entered on the assessor's list for taxation in said county;
 6 such person shall report to the auditor of the county, the
 7 probable average value of the personal property by him in-
 8 tended to be employed in such business until the day pre-
 9 ceding the first Monday in June next succeeding, and shall
 10 pay in the treasury of such county a sum which bears such
 11 proportion to the levy for all purposes, on the average so
 12 employed, as the time from the day on which he commenced
 13 such business as aforesaid, to the day preceding the first
 14 Monday of June next succeeding, bears to one year; but if
 15 the person so listing his capital presents a bona fide receipt
 16 from the treasurer of any county in this state, in which such
 17 capital has been previously listed and taxed for the amount
 18 of the taxation, and by him paid on the same capital for the
 19 same year, he shall not be required to pay taxes again on
 20 such capital.

1 SECT. 14. When any person commences or engages in the
 2 business of dealing in stocks of any description, or in buy-
 3 ing or shaving any kind of bills of exchange, checks, drafts,

4 bank notes, promissory notes, or other kind of writing ob-
 5 ligatory, as mentioned in the nineteenth section of this
 6 chapter, after the day preceding the first Monday in June, 1860—p. 19, Sect. 14. c /
 7 in any year, the average value of whose personal property
 8 intended to be employed in such business has not been pre-
 9 viously entered on the assessor's list for taxation, in said
 10 county, such person shall report to the auditor of the coun-
 11 ty the probable average value of the personal property by
 12 him intended to be employed in such business until the day
 13 preceding the first Monday in June thereafter, and shall
 14 pay into the treasury of such county a sum which bears the
 15 same proportion to the levy for all purposes, on the aver-
 16 age value so employed, as the time from the day on which
 17 he commenced or engaged in such business, as aforesaid, to
 18 the day preceding the first Monday in June, next succeed-
 19 ing, bears to one year.

1 SECT. 15. If any person commences or engages in any
 2 business as aforesaid, and does not within one month there-
 3 after, report to the county auditor, and make payment to 1860—p. 19, Sect. 15. c /
 4 the county treasurer, as before required, he shall forfeit and
 5 pay double the amount required to be paid by the two pre-
 6 ceding sections, to be ascertained, as near as may be, by
 7 the testimony of witnesses, and recovered before any justice
 8 of the peace, or in the district court, by civil action, in the
 9 name of the county treasurer, for the use of the county; and
 10 any process issued out of the district court, in such action;
 11 shall be directed to the proper officer, and may be served
 12 in any county in this state.

1 SECT. 16. The president, secretary or principal account-
 2 ing officer of every canal, slack water navigation compa-
 3 ny, railroad company, turnpike company, plankroad com-
 4 pany, bridge company, insurance company, telegraph com- 1860—p. 19, Sect. 16. c /
 5 pany, or other joint stock company, except banking or
 6 other corporations whose taxation is specifically provided
 7 for in this chapter, for whatever purpose they may have
 8 been created, whether incorporated by any law of this state
 9 or not, shall list for taxation, verified by the oath of the
 10 person listing, all the *personal* property, which shall be held
 11 to include road bed, water and wood stations and such oth-
 12 er realty as is necessary to the daily running operations of
 13 the road, moneys and credits of such company or corpora-
 14 tion within the state at their actual value in money, in the
 15 manner following; unless otherwise provided for by the
 16 charters of corporations heretofore created in this state: In
 17 all cases return shall be made to the several auditors of the
 18 respective counties where such property may be situated,
 19 together with a statement of the amount of said property
 20 which is situated in each township, incorporated town, vil-

1860—p. 19, Sect. 10.

21 lage, city or ward therein; the value of all moveable prop-
 22 erty shall be added to the stationary and fixed property and
 23 real estate, and apportioned to such wards, cities, incorpo-
 24 rated towns, villages or townships, in proportion to the val-
 25 ue of the real estate and fixed property in said ward, city,
 26 incorporated town, village or township; and all property
 27 so listed shall be subject to and pay the same taxes as other
 28 property listed in such ward, city, incorporated town, vil-
 29 lage or township. It is the duty of the accounting officer
 30 aforesaid to make return to the auditor of state, during the
 31 month of July of each year, of the aggregate amount of all
 32 property real and personal, by him returned as required by
 33 the provisions of this chapter, to the several auditors of the
 34 respective counties in which the same may be located. If
 35 the county auditor, to whom returns are made, is of the
 36 opinion that false or incorrect valuations have been made,
 37 or that the property of the corporation or association has
 38 not been listed at its full value, or that it has not been list-
 39 ed in the location where it properly belongs, or in cases
 40 where no return has been made to the county auditor, he is
 41 hereby required to proceed to have the same valued and
 42 assessed in the same manner as is prescribed in the several
 43 sections of this chapter regulating the duties of county au-
 44 ditors, but nothing in this section shall be so construed as
 45 to tax any stock or interest in any joint stock company
 46 held by the State of Minnesota: *Provided*, That every
 47 agency of an insurance company incorporated by the au-
 48 thority of any other state or government, shall return to the
 49 auditor of the county in which the office or agency of such
 50 company may be kept, in the month of July annually, the
 51 amount of the gross receipts of such agency which shall be
 52 entered upon the tax list of the proper county, and be subject
 53 to the same rate of taxation for all purposes that other per-
 54 sonal property is subject to at the place where located.

BANKS AND BANKING COMPANIES.

c1
1861—p. 24, Sect. 14.

1 SECT. 17. The president and cashier of every bank or
 2 banking company incorporated by the laws of this state,
 3 and having the right to issue bills for circulation as money,
 4 shall make out and return under oath in the manner here-
 5 inafter directed, during the month of June, annually, a writ-
 6 ten statement containing:
 7 *First*.—The average amount of notes and bills discount-
 8 ed or purchased by such bank or banking company, which
 9 amount shall include all the loans or discounts of such bank
 10 or banking company, whether originally made or renewed
 11 during the year aforesaid, or at any time previous, whether
 12 made on bills of exchange, notes, bonds, mortgages, or any
 13 other evidence of indebtedness, (at their actual value in

14 money,) whether previous to, during or after the period
 15 aforesaid; and on which such bank or banking company
 16 has at any time reserved or received, or is entitled to re-
 17 ceive, any profit or other consideration whatever, either in
 18 the shape of interest, discount, exchange or otherwise.

19 *Second.*—The average amount of all moneys, effects or
 20 dues of every description, belonging to such bank or bank-
 21 ing company, loaned, invested or otherwise used or em-
 22 ployed with a view to profit, or upon which such bank or
 23 banking company receives or is entitled to receive interest;
 24 *Provided,* That the average amount of the specie funds of
 25 every such bank kept on hand with a view of redeeming its
 26 circulation and meeting its accruing liabilities to depositors,
 27 and also the average amount of the balances due from other
 28 banks upon which no interest, profit or consideration is re-
 29 served or received, shall be excluded in the above estimates
 30 of the taxable property of each bank required to be made
 31 and returned as aforesaid.

1 SECT. 18. To ascertain the amount of notes and bills
 2 discounted and purchased, and all other moneys, effects or
 3 dues of every description belonging to such bank or bank-
 4 ing company, loaned, invested or otherwise used or em-
 5 ployed, with a view to profit, or upon which such bank or
 6 banking company receives or is entitled to receive interest,
 7 to be returned as aforesaid, there shall be taken as a crite-
 8 rion, the average amount of the aforesaid items for each
 9 month during the year next previous to the time of making
 10 such statement, if so long such bank or banking company
 11 has been engaged in business, and if not, then during such
 12 time as such bank or banking company has been engaged in
 13 business; and the average shall be made by adding together
 14 the amount so found belonging to such bank or banking
 15 company in each month so engaged in business, and divid-
 16 ing the same by the number of months so added together.

1860—p. 93, Sect. 55. c /

1 SECT. 19. Every person who has money employed in
 2 the business of dealing in coin, notes or bills of exchange,
 3 or in the business of dealing in, or buying, or shaving any
 4 kind of bills of exchange, checks, drafts, bank notes, prom-
 5 issory notes, bonds or other writing obligatory, or stocks
 6 of any kind or description whatsoever, shall be held to be
 7 a banker, broker or stock jobber; and shall make out a
 8 statement as provided in the two preceding sections, in-
 9 cluding therein the average value estimated as provided in
 10 said sections of all moneys, notes, bills of exchange, bonds,
 11 stocks or other property appertaining to his business as a
 12 banker, broker or stock jobber, which he has had from time
 13 to time in his possession or under his control, during the
 14 next year previous to the time of making such statement, if

1861—p. 25, Sect. 15.
Amended. c /

15 so long he has been engaged in such business, and if not,
16 then during the time he has been so engaged.

c / 1861—p. 25, Sect. 16.
Amended.

1 SECT. 20. In case the president and cashier of any bank
2 refuse or omit to make the statement, required by the
3 eighteenth and nineteen sections aforesaid, the auditor of
4 state shall ascertain the amount so required to be returned
5 by the president and cashier, from the last quarterly returns
6 made by such bank to his office, to which he shall add fifty
7 per cent. The auditor of state shall proceed to assess there-
8 upon the amount of taxes for the various purposes assessed
9 upon property in the locality where the said bank has its
10 office, of which assessment the auditor shall give notice to
11 the president and cashier of any such bank. On the twen-
12 tieth day of January in each year, the auditor shall draw in
13 favor of the treasurer of state upon each and every such
14 banking company, for the amount of taxes so assessed,
15 which draft it shall be the duty of the said president and
16 cashier to pay forthwith into the state treasury. And no
17 taxes shall be collected from any bank organized under any
18 law of this state, in any other manner than provided in the
19 twentieth and twenty-first sections of this chapter.

c / 1860—p. 37, Sect. 58.

1 SECT. 21. In default of any such president and cashier
2 to pay the amount of the said draft to the treasurer of state
3 at his office, on or before the thirty-first day of January in
4 any year, the treasurer of state shall immediately notify the
5 attorney general thereof, who shall thereupon proceed, in
6 the supreme court of the state, against the said president
7 and cashier, by mandamus, to compel the payment of the
8 said taxes. The attorney general may also, at his option,
9 commence a civil action against the president and directors
10 of said company, in the district court of the second judicial
11 district, in the name of the state, for the amount of such
12 taxes.

c / 1860—p. 37, Sect. 59.

1 SECT. 22. All taxes so paid to, or collected by, the
2 state treasurer, shall be distributed by the auditor of state
3 in the proportions to which the several counties, townships,
4 and other local organizations are entitled.

c / 1861—p. 26, Sect. 18.

1 SECT. 23. The auditors of the several counties, in which
2 the office of one or more such bankers, brokers or stock jobbers
3 as are mentioned in the preceding nineteenth section, is situa-
4 ted, upon receiving the statement provided for in the
5 seventeenth and eighteenth sections of this chapter, shall
6 enter the same for taxation upon the duplicate of the pro-
7 per county, which amount so returned and entered, shall
8 be taxed for the same purposes, and to the same extent that
9 personal property is now or may be taxed, in the place

10 where the office of such banker, broker or stock jobber is
 11 situated; and such tax shall be collected and paid over in
 12 the same manner that taxes on other personal property are
 13 required by law to be collected and paid over.

1 SECT. 24. Each auditor of any county, within the lim-
 2 its of which the office of such banker, broker, or stock job-
 3 ber is located, shall, in case the president, cashier, or other
 4 accounting officer of such banker, broker, or stock jobber,
 5 as is mentioned in the preceding section, refuses or neglects
 6 to make out and deliver to the auditor, the statement re- ^{1861-p. 27, Sect. 19.} c /
 7 quired in the seventeenth and eighteenth sections aforesaid,
 8 enter upon the duplicate of the proper county, for taxation
 9 as aforesaid, as the amount of capital, fifty per cent. in ad-
 10 dition to the amount of the capital stock of such banker,
 11 broker, or stock jobber; and in order to ascertain the ave-
 12 rage amount of notes and bills discounted or purchased,
 13 and all other moneys, effects, or dues of every description,
 14 belonging to such banker, broker, or stock jobber, loaned,
 15 invested or otherwise used, or employed, with a view to
 16 profit, or upon which such banker, broker, or stock jobber,
 17 receives, or is entitled to receive interest, such auditor is
 18 authorized to take or procure to be taken, the testimony of
 19 such of the officers, or other persons known or supposed
 20 by him to be conversant with the affairs of such banker,
 21 broker, or stock jobber, as may enable him to ascertain the
 22 amount upon which such banker, broker, or stock jobber
 23 should be taxed, agreeably to the provisions of the seven-
 24 teenth and eighteenth sections aforesaid, to which amount,
 25 when so ascertained, he shall add fifty per cent., which
 26 amount he shall then enter upon the duplicate for taxation,
 27 as prescribed by this chapter.

DUTIES OF ASSESSORS.

1 SECT. 25. Each person elected to the office of assessor
 2 shall on or before the first day of June, file with the county
 3 auditor of his county his bond payable to the state of Min- ^{1860-p. 24, Sect. 24.} c /
 4 nesota, with at least one good freehold surety, to be ap-
 5 proved by the county auditor, in the penal sum of five hun-
 6 dred dollars, conditioned that he will diligently, faithfully
 7 and impartially perform all and singular the duties enjoined
 8 on him by this chapter, and he shall moreover, take and
 9 subscribe on said bond an oath that he will, according to
 10 the best of his judgment, skill, and ability, diligently,
 11 faithfully and impartially perform all the duties enjoined
 12 on him by this chapter; and if any person so elected fails
 13 to give bond, or fails to take an oath as is required in this
 14 section, within the time therein prescribed, it shall be
 15 deemed a refusal to serve.

1 SECT. 26. The assessment of all personal property,
 2 moneys and credits, investments in bonds, stock, joint
 3 stock companies or otherwise, and the valuation of all
 4 lands and lots, and new structures which have not previ-
 5 ously been valued and placed on the duplicate, shall be
 6 made between the first Monday of June, and the first Mon-
 7 day of July annually; and the assessor of each township
 8 shall, on or before the first Monday of July annually, leave
 9 with each person resident in his township, of full age, and
 10 not a married woman or insane person, or at the office,
 11 usual place of residence or business of such person, a writ-
 12 ten or printed notice, requiring such person to make out
 13 for such assessor, a statement of the property which by this
 14 chapter he is required to list, accompanied with printed
 15 forms in blank of the statement required of such person,
 16 and the assessor shall, at the time he delivers such notice
 17 and blank forms, receive from such person the statement of
 18 his personal property, moneys, credits, investments in
 19 bonds, stocks, joint stock companies, or otherwise, verified
 20 by his oath, unless such person requires further time to
 21 make out such statement, in which case he shall call for
 22 such statement before the third Monday of July. The as-
 23 sessor shall at the time he calls for such statement of prop-
 24 erty, deliver to each person being a resident householder,
 25 from whom he receives such statement, a notice setting
 26 forth in appropriate columns the amounts of personal and
 27 real property assessed against such person, containing a
 28 notice of the time and place of meeting of the county board
 29 of equalization, but any neglect or failure to deliver such
 30 notice as aforesaid, shall not be deemed to invalidate such
 31 assessment or any levy of any tax thereupon.

1 SECT. 27. In every case where any person refuses or
 2 neglects to make out and deliver to the township assessor,
 3 a statement of personal property, moneys and credits, in-
 4 vestments in bonds, stocks, joint stock companies or other-
 5 wise, as provided by this chapter, or refuses or neglects to
 6 take and subscribe an oath as to the truth of such state-
 7 ment, or any part thereof, which he is by this chapter re-
 8 quired to verify by his oath, or in case of the sickness or
 9 absence of such person the assessor shall proceed to ascer-
 10 tain the number of each description of the several articles
 11 of personal property, enumerated in the seventh section of
 12 this chapter, and the value thereof, the value of personal
 13 property subject to taxation, other than enumerated arti-
 14 cles, and the value of the moneys and credits, investments
 15 in bonds, stocks, joint stock companies, or otherwise, of
 16 which a statement has not been made to said assessor, as
 17 aforesaid, as the case may require; and to enable him so
 18 to do he is hereby authorized to examine on oath any per-

19 son whom he may suppose has a knowledge of the articles
20 or value of the personal property, moneys, credits, invest-
21 ments in bonds, stocks, joint stock companies, or other-
22 wise, which the person so refusing, or absent or sick, was
23 required to list.

1 SECT. 28. In all cases in which the township assessors
2 are required, in consequence of the sickness or absence of
3 the person whose duty it is to make out a statement of per-
4 sonal property, moneys, credits, investments in bonds, 1860—p. 22, Sect. 19. c /
5 stocks, joint stock companies or otherwise, or in conse-
6 quence of his neglect or refusal to make out or to be sworn
7 to such statement, to ascertain the several items and value
8 of such personal property, moneys, credits, investments in
9 bonds, stocks, joint stock companies, or otherwise, if the
10 assessor is unable to obtain positive evidence of the items
11 and value of such property, moneys and credits, he shall
12 return such articles and value as from general reputation
13 and his own knowledge of facts and circumstances, he be-
14 lieves to be a correct list of the articles and value of such
15 property, moneys, credits, investments in bonds, stocks,
16 joint stock companies, or otherwise, that such person would
17 be by this chapter required to list.

1 SECT. 29. Each township assessor, shall on or before
2 the first Monday in August, annually make out and deliver
3 to the auditor of his county, in tabular form and alphabeti-
4 cal order, a list of names of the several persons, in whose
5 name any personal property, moneys, credits, investments
6 in bonds, stocks, or joint stock companies or otherwise, Ex. Session, 1862— c 5
7 have been listed, in his township, and he shall enter sepa- p. 45, Sect. 1.
8 rately in appropriate columns, opposite each name, the
9 name or number of the school district in which such person,
10 company or corporation is subject to taxation, the aggre-
11 gate value of the several species of personal property enu-
12 merated in the seventh section of this chapter, as attested
13 by the person required to list the same, or as determined
14 by the assessor, making separate lists of persons residing
15 out of an incorporated town, and of persons who are resi-
16 dents of any incorporated town; the columns shall be accu-
17 rately added up, and in every case where any person whose
18 duty it is to list any personal property, moneys, credits,
19 investments in bonds, stocks, joint stock companies, or
20 otherwise for taxation, has refused or neglected to list the
21 same when called on for that purpose by the assessor, or
22 take and subscribe an oath in regard to the truth of his
23 statement of personal property, moneys, credits, invest-
24 ments in bonds, stocks, joint stock companies or otherwise,
25 or any part thereof, when required by the assessor, the
26 assessor shall enter opposite the name of such person in an

27 appropriate column the words "refused to list" or "re-
 28 fused to swear," and in every case where any person re-
 29 quired to list property for taxation has been absent or
 30 unable from sickness to list the same, the assessor shall
 31 enter opposite the name of such person in an appropriate
 32 column, the words "absent" or "sick."

c / 1860—p. 23, Sect. 21.

1 SECT. 30. Each township assessor shall, at the time he
 2 is required by this chapter, to make his return of taxable
 3 property to the county auditor, also deliver to him all the
 4 statements of property, which he has received from persons
 5 required to list the same arranged in alphabetical order,
 6 and the auditor shall carefully preserve the same in his
 7 office for one year.

c / 1860—p. 23, Sect. 22.

1 SECT. 31. Each township assessor shall annually at
 2 the time of taking a list of personal property, also
 3 take a list of all real property situated in his town-
 4 ship, that has become subject to taxation since the
 5 last previous listing of property therein, with the value
 6 thereof estimated agreeably to the rules prescribed
 7 therefor by the ninth section of this chapter, and of
 8 all new buildings or other structures of any kind of over
 9 one hundred dollars in value, the value of which has not
 10 been previously added to, or included in the valuation of
 11 the land on which such structures have been erected; and
 12 shall make return to the county auditor thereof, at the
 13 same time he is required by this chapter to make his re-
 14 turn of personal property, in which return he shall set forth
 15 the tract or lot of real property on which each of such struc-
 16 tures has been erected, the kind of structure so erected,
 17 and the true value added to such parcel of real property,
 18 by the erection thereof; and the additional sum which it is
 19 believed the land on which the structure is erected, would
 20 sell for at private sale, in consequence thereof, shall be
 21 considered the value of such new structure; and in case of
 22 the destruction by fire, flood or otherwise, of any building
 23 or structure of any kind, over one hundred dollars in value
 24 which has been erected previous to the last valuation of the
 25 land on which the same stood, or the value of which has
 26 been added to any former valuation of such land, the asses-
 27 sor shall determine, as near as practicable, how much less
 28 such land would sell for at private sale in consequence of
 29 such destruction, and make return thereof to the county
 30 auditor, as in this section provided.

1 SECT. 32. Each township assessor shall take and sub-
 2 scribe an oath which shall be administered by the auditor
 3 or a magistrate, and certified by the officer administering

21 ble the true value of each separate tract of real property in
 22 his district, according to the rules prescribed by this chap-
 23 ter, for valuing real property; and he shall note in his plat
 24 book, separately, the value of all houses, mills and other
 25 buildings which exceed one hundred dollars in value, on
 26 any tract of land other than town lots, which shall be car-
 27 ried out as a part of the value of such tract; he shall also
 28 enter on his plat book the number of acres of arable or plow
 29 land, the number of acres of wood and uncultivated land as
 30 near as may be.

c / 1860—p. 25, Sect. 26.

1 SECT. 34. For the purpose of enabling the assessor to
 2 determine the value of buildings and other improvements,
 3 he is required to enter, with the consent of the owner or
 4 occupant thereof, and fully to examine all buildings or
 5 structures of whatever kind which are not by this chapter
 6 expressly exempted from taxation.

c / 1861—p. 20, Sect. 7.

1 SECT. 35. Each assessor shall, on or before the first
 2 Monday in August, one thousand eight hundred and sixty,
 3 and every second year thereafter, make out and deliver to
 4 the auditor of his county, a return in tabular form, con-
 5 tained in a book to be furnished him by such auditor, of
 6 the amount, description and value of real property subject
 7 to be listed for taxation in his district, which return shall
 8 contain:

9 *First.*—The names of the several persons in whose names
 10 the several tracts of real property, other than town proper-
 11 ty, in each township within his district, have been listed;
 12 and in appropriate columns opposite each name, a descrip-
 13 tion of each tract, designating the number of acres, the
 14 number of the section, and the part thereof, and the town-
 15 ship or survey, listed in such name, and the value of each
 16 separate tract as determined by the assessor.

17 *Second.*—The names of the several persons in whose
 18 names the several lots of real property in each town in his
 19 district have been listed; and in the appropriate columns
 20 opposite each name, the description of each lot and the
 21 value thereof, as determined by the assessor; and such
 22 description shall designate the town and the number of the
 23 lot, and the part thereof; and if part of a lot is listed, it
 24 shall state the number of feet on the principal street on
 25 which it abuts. If the name of the owner of any tract of
 26 land or lot is unknown, the word “unknown” shall be
 27 entered in the column of names opposite said tract or lot.

1 SECT. 36. The assessor at the time of making the as-
 2 sessment of real property subject to taxation, shall enter in
 3 a separate list, pertinent descriptions of all burying grounds,
 4 public school houses, houses used exclusively for public

5 worship, and institutions of purely public charity, and pub-
 6 lic buildings and property used exclusively for any public
 7 purpose, with the lot or tract of land on which such house 1860—p. 25, Sect. 28. c /
 8 or institution or public building is situated, and which are
 9 by this chapter exempt from taxation; and he shall value
 10 such houses, buildings, property, lots and tracts of land, at
 11 their true value in money, in the same manner that he is
 12 required to value other real property, designating in each
 13 case the township or town and number of the school dis-
 14 trict, or the name or designation of the school, religious so-
 15 ciety or institution to which each house, lot or tract be-
 16 longs; or if such property is held and used for other public
 17 purposes, he shall state by whom or how it is held.

1 SECT. 37. Any assessor who deems it necessary to ena-
 2 ble him to complete within the time prescribed by this chap-
 3 ter the listing and valuation of the property, moneys and 1860—p. 32, Sect. 44. c /
 4 credits of his district, township or ward, may, with the ap-
 5 probation of the county auditor, appoint some well qualified
 6 citizen of his county or township, to act as an assistant, and
 7 assign to him such portion of his district or township as he
 8 thinks proper; and each assistant, so appointed, shall,
 9 within the division of such district or township assigned
 10 him, under the direction of the assessor, after giving bond
 11 and taking an oath as prescribed in this chapter, perform
 12 all the duties enjoined upon, vested in, or imposed upon
 13 assessors by the provisions of this chapter.

DUTIES OF COUNTY AUDITORS.

1 SECT. 38. When an alteration of any entry on the grand
 2 list becomes necessary, by reason of the partition of any 1860—p. 55, Sect. 15. c 2
 3 tract of land or town lot, the county auditor, on receiving
 4 information thereof, shall transfer to the several parties in
 5 partition the portion set apart to each, particularly describ-
 6 ing the parts so transferred; and shall apportion and trans-
 7 fer the valuation of such land or town lot to the several par-
 8 ties in proportion to their respective interests therein, pre-
 9 vious to such partition.

1 SECT. 39. When any county auditor is satisfied that the
 2 transfer of any land or town lot, or any part thereof, has
 3 become necessary, by reason of a sale thereof, or any part 1860—p. 55, Sect. 16. c 2
 4 thereof, for taxes, a sale by a sheriff or other officer, by
 5 virtue of an execution, order or judgment of court, or by
 6 reason of a devise or descent, he shall make such transfer;
 7 and in such case, if a part only of the tract of land or town
 8 lot is transferred, the proportion of the valuation to be
 9 transferred therewith shall be ascertained by the assessor,
 10 and for that purpose the auditor shall furnish the assessor

11 with a list of such lands and town lots, at the time specified
12 herein, for delivering the assessment roll.

1 SECT. 40. When the transfer of any land or town lot,
2 or any part thereof, becomes necessary by reason of a sale
3 or conveyance by deed, and such conveyance is of the en-
4 tire tract or lot, or part thereof, as charged on the dupli-
5 cate, such transfer shall be made by the county auditor,
6 upon the presentation of such deed by the purchaser or his
7 agent; and in case such conveyance is of less than the
8 whole tract or lot, or part thereof, as charged on the dupli-
9 cate, said county auditor shall transfer the same whenever
10 the seller and purchaser agree thereto in writing, signed by
11 them; or personally appear before the auditor and agree
12 upon the amount of valuation to be transferred therewith;
13 but if the seller and purchaser cannot agree as to the amount
14 of valuation to be transferred, the auditor shall place said
15 portion of land or lot on the list, to be by him made ac-
16 cording to the preceding section; and the value thereof
17 shall be ascertained by the assessor in the same time and
18 manner as other lands contained in said list. *Provided,*
19 That if the county auditor is satisfied that the proportion of
20 the valuation so agreed to be transferred is greater than the
21 proportional value of the land or lot to be transferred there-
22 with, and that such agreement was made by collusion of
23 the parties, and with a view fraudulently to evade the pay-
24 ment of any taxes which might be legally assessed on the
25 entire tract or lot, he may refuse to make such transfer;
26 and when any such transfer has already been procured by
27 fraudulent agreement, the same shall be cancelled by the
28 auditor, and the land or lot so transferred be charged with
29 taxes in the same manner as though said transfer had not
30 been made.
31

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1862—p. 47, Sect. 1.
Amended.

1 SECT. 41. The auditor shall indorse on every deed of
2 conveyance presented to him for transfer, a statement with
3 his signature thereto, that the proper entry of such transfer
4 has been made in his office, unless said deed is of lands not
5 entered for taxation on his books, in which case he shall in-
6 dorse thereon, "not entered for taxation;" and in every
7 case the transfer shall be made and certified upon the deed,
8 or the words above quoted, indorsed thereon, before the
9 same is recorded.

10 Every deed of conveyance or mortgage of real estate,
11 shall, before the same is recorded, be presented to the
12 county auditor, and he shall ascertain from the records and
13 books in his office whether or not all taxes are paid on the
14 land or real property described in said deed or mortgage,
15 and shall enter upon the same, over his signature, the
16 words "taxes paid," or "taxes not paid," as the case may

strike out c9
1862—p. 47, Sect. 1,
in part. Amended.

17 be, and when the entry "taxes not paid" is so made upon
 18 any deed or mortgage, the register of deeds, when the same
 19 is presented for filing, and to be recorded, shall refuse to
 20 receive or record the same, and any violation of the provi-
 21 sions of this section by the register of deeds shall be deem-
 22 ed a misdemeanor; and upon conviction thereof, he shall
 23 be punished by a fine not exceeding one hundred dollars.

1 ¹ SECT. 42. No plat of any town-site or addition thereto,
 2 or of any change therein, or order of any court, vacating,
 3 altering or changing in any manner any town-site or addi-
 4 tion thereto, shall be recorded by the register of deeds un-
 5 less the proper county auditor's certificate is indorsed there-
 6 on showing that all taxes on such town-site or addition are
 7 paid; *Provided*, That in the cases specified in this and the 1865—p. 128, Sect. 1. c 6 3
 8 preceding section, when the land has been sold or forfeited
 9 for taxes, as provided in this chapter, and before any pro-
 10 ceeding has been instituted to set aside such sale or forfeit-
 11 ure, the entry upon the deed, mortgage or plat, shall be
 12 "taxes paid by sale of lands (or forfeiture) described with-
 13 in." If only a portion of the land described in any deed,
 14 mortgage or plat, has been sold or forfeited, upon payment
 15 of taxes due on the remainder, if any, the entry shall be ac-
 16 cording to the fact, and such instrument shall be entitled to
 17 record.

1 ² SECT. 43. The county auditor may, in making out his
 2 duplicate of taxes, place each town lot in its numerical or- 1860—p. 67, Sect. 19. c 2
 3 der, and each separate parcel of land in each township ac-
 4 cording to the numerical order of the section.

1 ³ SECT. 44. The county auditor shall annually, on or be- 1861—p. 32, Sect. 2. c 2
 2 fore the first Monday of May, make out and deliver to the
 3 assessor an assessment-roll of all lands and town-lots within
 4 his county, which are found from his knowledge, or from
 5 the certificate of the auditor of state, to have become sub-
 6 ject to taxation, and which have not been appraised for that
 7 purpose, directing such assessor to assess the same, and
 8 make return thereof to him on or before the first Monday of
 9 August ensuing.

1 ⁴ SECT. 45. The county auditor of each county shall, as
 2 soon as practicable after the first day of May, one thousand
 3 eight hundred and sixty, and every second year thereafter, 1861—p. 21, Sect. 8. c 1
 4 make out and deliver to the assessor of each township, in-
 5 corporated town, ward or city in his county, an assessment
 6 roll compiled from the books in his office, containing a des-
 7 cription of each tract and lot of real property situate within
 8 such township, incorporated town, ward or city, with the
 9 name of the owner thereof, if known, and the number of

10 acres or quantity of land contained therein, as the same ap-
 11 pears on his books; and also a map of each township and
 12 town within such district, with such plat books as may be
 13 necessary to enable the assessor to make a correct plat of
 14 each section, survey and tract in his district.

1 SECT. 46. Each county auditor shall add to the value as
 2 returned by the assessor, of all personal property and of all
 3 moneys, credits, joint stock companies or otherwise, which
 4 the owner or other person in behalf of the owner, whose
 5 duty it is made by this chapter to list the same, has refus-
 6 ed or neglected to list, or to the value of which such per-
 7 sons have refused or neglected to swear, when required so
 8 to do, in obedience to the provisions of this chapter, fifty
 9 per centum on the value so returned by the assessor; and
 10 in all cases where the party, on demand, refuse to swear to
 11 any part of the return, the assessor shall return "refused to
 12 swear as to the whole amount." *Provided*, That the board
 13 of county commissioners of each county are empowered, upon
 14 any just or equitable cause shows, to abate the said fifty per
 15 centum added to the value by the county auditor, and there-
 16 upon the county auditor shall make such correction upon
 17 the tax duplicate, and a certificate of such abatement, at-
 18 tested by the county auditor, shall thereupon be sufficient
 19 authority for the county treasurer to deduct the amount so
 20 abated, in making his collection of taxes.

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 1860—p. 23, Sect. 30,
 as amended in
 1864—p. 32, Ch. 8.

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1 SECT. 47. If any person required to list property for
 2 taxation, is prevented by sickness or absence, from giving
 3 to the assessors such statement, such person or his agent,
 4 having charge of such property may at any time before the
 5 assessment of taxes thereon by the county auditor, make
 6 out and deliver to the county auditor a statement of the
 7 same as required by this chapter, and the county auditor
 8 shall, in such case, make an entry thereof in the return for
 9 the proper township, and correct the corresponding item or
 10 items in the return made by the assessor, as the case may
 11 require; but no such statement shall be received by the
 12 county auditor from any person who refused or neglected to
 13 make oath to his statement, when required by the assessor,
 14 as provided herein, nor from any person unless he makes
 15 and files with the county auditor an affidavit that the person
 16 required by this chapter to list the same, was absent from
 17 his township, without design to avoid the listing of his pro-
 18 perty, or was prevented by sickness from giving to the as-
 19 sessor the required statement, when called on for that pur-
 20 pose. If from a careful examination of the returns made by
 21 the assessors, the county auditor discovers that any tract of
 22 land or town lot, or part of either, in his county, has been
 23 omitted in the returns of such assessors he shall add the

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 1860—p. 23, Sect. 31.

24 same to his list of real property, with the name of the owner,
 25 and forthwith notify the assessor in whose returns such omis-
 26 sion occurred, thereof, who shall forthwith proceed to ascertain
 27 and return to the county auditor the value of the tract or
 28 lot, or part thereof; or in case of the inability or neglect of
 29 the assessor, the auditor shall ascertain the value of such
 30 tract or lot, or parcel thereof, and add the same to the list
 31 of real property.

1 SECT. 48. The county auditor, if he has reason to be-
 2 lieve, or is informed that any person has given to the as-
 3 sessor a false statement of the personal property, moneys
 4 or credits, investments in bonds, stocks, joint stock com-
 5 panies, or otherwise, or that the assessor has not returned
 6 the full amount required to be listed in his ward or town-
 7 ship, or has omitted or made an erroneous return of any
 8 property, moneys, credits, investments in bonds, stocks,
 9 joint stock companies, or otherwise, which are by law sub-
 10 ject to taxation, shall proceed at any time before the final
 11 settlement with the county treasurer, to correct the return
 12 of the assessor, and to charge such persons on the dupli-
 13 cate with the proper amount of taxes; to enable him to do
 14 which, he is hereby authorized and empowered to issue
 15 compulsory process and require the attendance of any per-
 16 son whom he may suppose to have a knowledge of the ar-
 17 ticles, or value of the personal property, moneys or cred-
 18 its, investments in bonds, stocks, joint stock companies,
 19 or otherwise, and examine such person on oath in relation
 20 to such statement or return, and the auditor in all such
 21 cases shall notify every such person before making the en-
 22 try on the duplicate, that he may have an opportunity of
 23 showing that his statement or the return of the assessor is
 24 correct; and the county auditor shall, in all such cases, file
 25 in his office a statement of the facts or evidence upon which
 26 he made such correction; but he shall in no case reduce
 27 the amount returned by the assessor, without the written
 28 assent of the auditor of State, given on a statement of facts
 29 submitted by the county auditor. In all such cases in
 30 which any person makes a false statement of the amount of
 31 property for taxation, to evade the payment of taxes, in whole
 32 or in part, the person making such false statement shall be lia-
 33 ble for and pay all costs and expenses that may be incurred
 34 under the provisions of this chapter, and the same fees and
 35 costs shall be allowed and paid as now are, or may be al-
 36 lowed by law, for similar services, and if not paid may be
 37 collected before any justice of the peace of the proper
 38 county by action in the name of the county commissioners,
 39 but in all cases where the statement is found correct, and
 40 there is no intention to evade the payment of taxes, the
 41 costs and expenses incurred under this chapter shall be paid

1860—p. 27, Sect. 32. c /

42 out of the county treasury of the proper county, on the or-
43 der of the county auditor.

c/ 1863—p. 28, Sect. 23. 1 SECT. 49. Each county auditor shall, from time to
2 time, correct any errors which he may discover in the name
3 of the owner, in the valuation, description or quantity of
4 any tract or lot contained in the list of real property in his
5 county; but in no case shall he make any deduction from
6 the valuation of any tract or lot of real property, except
7 such as is ordered, either by the state board or by the
8 county board of equalization, in conformity with the pro-
9 visions of this chapter, or upon the written order of the au-
10 ditor of state; which written order shall only be made upon
11 a statement of facts submitted to the auditor of state in
12 writing.

c/ 1860—p. 28, Sect. 34. 1 SECT. 50. Each county auditor shall correct the valua-
2 tion of any parcel of real property, on which any new
3 structure of over one hundred dollars in value has been
4 erected, or on which any structure of the like value has
5 been destroyed, agreeably to the return thereof made in ac-
6 cordance with the provisions of this chapter by the asses-
7 sor, and assess the taxes upon such corrected valuation.

c/ 1860—p. 22, Sect. 42. 1 SECT. 51. Each county auditor shall make out, in a
2 book prepared for that purpose, in such manner as the state
3 auditor proscribes a complete list or schedule of all the tax-
4 able property in his county, and the value thereof, as equal-
5 ized, arranged in the form following:

6 Each separate tract of real property in each township of
7 his county, other than town property, shall be contained in
8 a line opposite the name of the owner, arranged in numeri-
9 cal or alphabetical order.

10 Each separate lot or tract of real estate, in each town,
11 shall be set down in a line opposite the name of the owner,
12 arranged in numerical or alphabetical order.

13 The value of personal property, moneys, credits, invest-
14 ments in bonds, stocks, joint stock companies, or other-
15 wise, of each person, company or corporation, within each
16 township shall be set down in a column opposite the name
17 of the owner, person or corporation in whose name the
18 same is listed. The names of persons in each township,
19 who are not residents of any incorporated town, shall be
20 set down in alphabetical order in one list, and the names of
21 persons who are residents of any incorporated town, shall
22 be entered in another list, in alphabetical order.

c/ 1860—p. 24, Sect. 50. 1 SECT. 52. County auditors shall before the fifteenth of
2 May, annually, make out the blank forms and instructions
3 for the township assessors, and forward them to the town-
4 ship clerks.

1 SECT. 53. Each county auditor shall, on or before the
 2 first Monday of October, one thousand eight hundred and
 3 sixty, and every second year thereafter, make out and
 4 transmit to the auditor of state, an abstract of the real pro-
 5 perty of each township in his county, which shall set forth : 1861—p. 23, Sect. 11. c /

6 *First.*—The number of acres, exclusive of town lots, re-
 7 turned by the several assessors in his county, with such
 8 additions as have been made thereto.

9 *Second.*—The aggregate value of all such real property
 10 other than town lots, as returned by the several assessors
 11 of his county, inclusive of such additions as have been made
 12 thereto, under the provisions of this chapter.

13 *Third.*—The aggregate value of the real property in
 14 each town in his county, as returned by the several assess-
 15 ors, with such additions as have been made thereto.

1 SECT. 54. Each county auditor shall make out and
 2 transmit to the auditor of state, before the last day of De-
 3 cember annually, a statement of the aggregate value of the
 4 taxable property in his county, and of the total amount of 1861—p. 23, Sect. 9. c /
 5 taxes for all purposes assessed thereon for that year, and

6 he shall make out and transmit by mail to the auditor of
 7 state, on or before the first day of January in each year, a
 8 complete abstract of the duplicate of his county; he shall
 9 also at the same time make out and transmit to the auditor
 10 of state an abstract of the number and value of each of the
 11 enumerated articles, the value of merchants' and manufac-
 12 turers' stock, and the value of all other personal property,
 13 moneys, credits, investments in bonds, stocks, joint stock
 14 companies or otherwise, and the value of all other articles
 15 of personal property as returned by the township asses-
 16 sors, or as fixed by the county board of equalization; said
 17 abstracts shall be made out in such form as the auditor of
 18 state shall prescribe.

1 SECT. 55. Each county auditor, after receiving from the
 2 auditor of state, and such other officers and authorities as
 3 are legally empowered to determine the rates or amount of
 4 taxes to be levied for the various purposes authorized by 1860—p. 32, Sect. 43. c /
 5 law, statements of the rates and sums to be levied, for the

6 current year, shall forthwith proceed to determine the sums
 7 to be levied upon each tract or lot of real property, adding
 8 the taxes of any previous year that may have been omitted,
 9 and upon the amount of personal property, moneys and
 10 credits, listed in his county, in the name of each person,
 11 which shall be assessed equally on all real and personal
 12 property subject to such taxes, and set down in one or
 13 more columns, in such manner and form as the auditor of
 14 state prescribes; and in all cases where the whole amount
 15 of taxes upon the personal property, moneys and credits of

16 any person shall not amount to ten cents, the auditor
 17 shall not enter the same upon the duplicate, if such person
 18 has no other taxable property.

c 2

1861—p. 33, Sect. 4.

1 SECT. 56. The county auditor shall deliver the grand
 2 duplicate to the county treasurer on or before the first day
 3 of December, in each year. He shall attend at his office
 4 on or before the last day of February, and also on or be-
 5 fore the tenth day of October, annually, to make settlement
 6 with the treasurer of his county, and ascertain the amount
 7 of taxes with which such treasurer is to stand charged; and
 8 the auditor shall, at each February settlement, take from
 9 the duplicate previously put into the hands of the treasurer
 10 for collection, a list of all such taxes as such treasurer has
 11 been unable to collect, therein describing the property on
 12 which said delinquent taxes are charged, as the same is de-
 13 scribed on such duplicate, and shall note thereon in a mar-
 14 ginal column, the several reasons assigned by such treasurer
 15 why such taxes could not be collected; and such lastmention-
 16 ed list shall be signed by the treasurer, who shall testify to the
 17 correctness thereof, under oath, to be administered by the
 18 auditor; and in making such list, the delinquencies of each
 19 township shall be kept separate and distinct; and after de-
 20 ducting the amount of taxes so returned delinquent and the
 21 collection fees allowed the treasurer, from the several taxes
 22 charged on the duplicate, in a just and ratable proportion,
 23 the treasurer shall be held liable for the balance of such
 24 taxes; and the auditor shall certify in the manner required
 25 by law, the balance due to the state, the balance due to the
 26 county, the balance for road purposes, and the balance due
 27 to the townships, and shall forthwith record such delinquen-
 28 cies in his office.

c 2

1861—p. 34, Sect. 5.

1 SECT. 57. The county auditor shall open an account
 2 with each township, city, incorporated village or school dis-
 3 trict in his county, in which, immediately after his semi-
 4 annual settlement with the county treasurer in each year,
 5 he shall credit each township, city, incorporated village, or
 6 school district with the net amount so collected for the use
 7 of any such township, village or district; and on applica-
 8 tion of any township, city, village or school treasurer, the
 9 auditor shall give him an order on the county treasurer for
 10 the amount then due to such township, city, village or
 11 school treasurer, and shall charge them respectively with
 12 the amount of such order; *Provided*, That the person so
 13 applying for such order shall deposit with the auditor a cer-
 14 tificate from the clerk of the township, city, village or dis-
 15 trict, stating that such person is treasurer of such township,
 16 city, village, or district, duly elected or appointed, and
 17 that he has given bond according to law.

1 SECT. 58. The county auditor shall send by mail, to
 2 the auditor of state, one paper containing the list of delin- 1860-p. 64, Sect. 52. c 2
 3 quent and forfeited lands, and a copy of the account of the
 4 printer as sworn to by him and allowed by the auditor.

1 SECT. 59. County auditors, in filing away the state-
 2 ments of the taxable property of the individual tax payer as 1860-p. 64, Sect. 45. c 2
 3 returned by township assessors, in pursuance of law, shall
 4 file the statements aforesaid, returned from the different
 5 townships in separate bundles, each township by itself, in-
 6 stead of filing each statement separately.

1 SECT. 59. The delinquent list shall be recorded by the 1861-p. 24, Sect. 13. c 1
 2 county auditor immediately after his annual settlement with
 3 the county treasurer in February, an abstract of which, in
 4 such form as the auditor of state shall prescribe, shall be
 5 sent to his office with the settlement sheet of the county
 6 treasurer, and no taxes returned delinquent shall be paid
 7 into the state treasury except by the county treasurer.

1 SECT. 61. The county auditor shall apportion to their
 2 several funds, and pay over to the county treasurer of the
 3 proper county, the amount of moneys received from the 1860-p. 49, Sect. 102. c 1
 4 sale of lands and town lots forfeited to the state for the
 5 non-payment of taxes, after deducting the expenses of
 6 sale, distributing said amount to the several funds for
 7 which said taxes were originally levied, and the county
 8 treasurer shall apply them accordingly, and shall receive
 9 two per centum on all moneys by him received, as provided
 10 in this section.

1 SECT. 62. The county auditor shall charge the county
 2 treasurer with all moneys by him received, under the pro-
 3 visions of the preceding section; and shall make out an an- 1860-p. 62, Sect. 40. c 2
 4 nual list of lands and town lots, upon which payments have
 5 been made as aforesaid, specifying therein the proportion of
 6 such money belonging to the state, and shall forward said
 7 list to the auditor of state, by the county treasurer, at the
 8 time of paying over the state tax, and the county treasurer
 9 shall pay into the state treasury, the state's proportion of
 10 such money, at the time he pays the other taxes due the
 11 state.

1 SECT. 63. If the taxes charged on any land or lot are 1861-p. 35, Sect. 9. c 2
 2 regularly paid, and such land erroneously returned delin-
 3 quent and sold for taxes, the sale thereof is void; and the
 4 money paid by the purchaser at such void sale shall be re-
 5 funded to him out of the county treasury, on the order of
 6 the county auditor; and the county auditor shall retain the
 7 same in his next semi-annual settlement and charge the state
 8 treasury therewith, in said settlement.

c2
1861—p. 37, Sect. 14.
Amended.

1 ³SECT. 64. In all cases where any county auditor, by in-
2 advertance and mistake, omits to publish the delinquent list
3 of his county, or any tract in said list, according to the re-
4 quirements of this chapter, it shall be his duty, in case the
5 taxes and penalty with which the lands and town lots there-
6 in stand charged, are not paid before the time of ad-
7 vertising the delinquent list of the next succeeding year, to
8 advertise, certify, record and publish the same as a part of
9 the delinquent list of such succeeding year.

New.

1 ⁴SECT. 65. Upon any application to pay taxes on any
2 land, the auditor or treasurer shall give to the applicant, a
3 certificate under his hand and seal, of the amount of taxes
4 and costs due thereon, or if the land has not been assessed,
5 or the taxes have been paid, he shall certify the fact accord-
6 ingly, and in such cases, such certificate, and the certificate
7 of the auditor, that the taxes have been paid on any land,
8 and the treasurer's receipt for taxes shall be conclusive evi-
9 dence of the facts therein stated; and no sale made of lands
10 with reference to which such certificate, that the taxes are paid,
11 or have not been assessed, or receipt, has been given, shall
12 be valid or of any effect, and if such sale is made, the audi-
13 tor on application of the purchaser shall draw his order on
14 the treasurer for the amount paid by said purchaser at such
15 sale, and interest thereon at the rate of twelve per cent. per
16 annum, and deliver the same to the purchaser.

c9
1862—p. 49, Sect. 3.

1 ⁵SECT. 66. Every county auditor hereafter delivering
2 any certificate of purchase of forfeited lands, or other lands
3 sold for taxes, shall immediately, on his duplicate, transfer
4 the same to the name of the purchaser, charging the sum of
5 ten cents, which shall be considered part of the expenses of
6 the sale, and if any county auditor neglects to make such
7 transfer, he is liable to an action, by any person injured
8 thereby, as for neglect of official duty.

c3
1860—p. 70, Sect. 41.

1 ⁶SECT. 67. When any tract of land or town lot is re-
2 turned delinquent for the non-payment of taxes, and placed
3 on the duplicate of the succeeding year, and the owner or
4 person liable to pay taxes therefor, produces the receipt of
5 the treasurer for such taxes, of the preceding year, it shall
6 not be lawful for the county auditor or treasurer to make
7 any deduction from the duplicate of such tax, interest or
8 penalty, but the same shall be chargeable to the treasurer,
9 as if such receipt had not been produced. But the treas-
10 urer shall receive such receipt in discharge of the tax for
11 the year that is returned delinquent, with the interest and
12 penalty. And the auditor of the county shall credit such
13 treasurer with the amount, and forthwith proceed, by a civil
14 action, to collect such tax, interest and penalty from the
15 treasurer who gave such receipt.

1 SECT. 68. There shall hereafter be allowed to the pub-
 2 lishers of newspapers for advertising⁷ the delinquent and for- 1834—p. 60, Sect. 5. c 17
 3 feited lists of the several counties a sum not to exceed ten
 4 cents for each description, and whenever more than one
 5 government sub-division or tract of land, or town or city
 6 lot shall be included in a single descriptive sentence, the
 7 same shall be deemed one description. *Provided*, That on
 8 and after the first of April in each year, the county auditor
 9 shall charge upon each tract of land which he is required to
 10 advertise, the cost of said advertisement.

1 SECT. 69. Whenever a civil action is commenced against
 2 any person holding the office of county treasurer, or county
 3 auditor, or other county office, for performing or attempt- 1860—p. 94, Sect. 52. c 1
 4 ing to perform, any duty authorized or directed by any
 5 statute of this state for the collection of the public revenue,
 6 such treasurer, auditor, or other officer shall be allowed and
 7 paid out of the county treasury reasonable fees of counsel
 8 and other expenses for defending such action, and the
 9 amount of any damages and costs adjudged against him;
 10 which said fees, expenses, damages and costs shall be ap-
 11 portioned ratably by the county auditor, among all the par-
 12 ties entitled to share the revenue so collected, and by the
 13 said auditor shall be deducted from the shares, or portions
 14 of revenue at any time payable to each, including as one of
 15 the said parties the state itself, as well as the counties,
 16 townships, cities, villages, school districts, and organiza-
 17 tions, entitled as aforesaid.

1 SECT. 70. Every county auditor, and every district and
 2 township assessor, who, in any case, refuses or knowingly
 3 neglects to perform any duty enjoined on him by this chapter,
 4 or who consents to, or connives at, any evasion of its pro- 1860—p. 94, Sect. 51. c 1
 5 visions whereby any proceeding required by this chapter is
 6 prevented or hindered, or whereby any property required
 7 to be listed for taxation is unlawfully exempted, or the
 8 valuation thereof is entered on the tax list at less than its
 9 true value, shall, for every such neglect, refusal, consent
 10 or connivance, forfeit and pay to the state not less than
 11 two hundred nor more than one thousand dollars, at the
 12 discretion of the court, to be recovered before any court of
 13 competent jurisdiction.

1 SECT. 71. The several county auditors are not required
 2 to assess on the taxable property of their counties, or of 1860—p. 64, Sect. 53. c 2
 3 any township, city, incorporate village, or school district Amended.
 4 therein for any purpose, nor for all purposes added to-
 5 gether, any rate of taxation containing or resulting in any
 6 fraction other than a decimal fraction, nor in any decimal
 7 fraction less than one twentieth of a mill; but if the sum

8 required to be raised for any, or for all purposes, results
9 in a fraction less than one fortieth of a mill, such fraction
10 shall be dropped, and if more than one fortieth of a mill,
11 the difference between such fraction and one twentieth of a
12 mill shall be added to such resulting fraction.

c 2 1860—p. 64, Sect. 54.
1 SECT. 72. The county auditor shall furnish to the asses-
2 sors such blanks as are necessary for taking the number of
3 acres of wheat, rye, barley, buckwheat, corn, oats, beans,
4 potatoes, sorghum, timothy, clover seed, and all other pro-
5 duce, and the quantity of each produced in their township,
6 and the said county auditor shall as soon as possible after
7 the aforesaid statements are returned to him, make out and
8 forward the same to the auditor of state, in conformity with
9 such regulations and forms as the said auditor may pre-
10 scribe.

DUTIES OF COUNTY COMMISSIONERS..

c / 1860—p. 33, Sect. 45.
1 SECT. 73. The commissioners of each county shall, at
2 their September sessions annually, determine on the amount
3 to be raised for ordinary county purposes, for the support
4 of the poor, and for interest and principal on the county
5 debt. They shall set forth upon the record of proceed-
6 ings specifically the amount to be raised for each of the
7 above described purposes. The county auditor shall care-
8 fully ascertain the net amount collected for each purpose
9 under said levy; and it shall not be lawful to use any spe-
10 cific fund for any other purpose than the one for which the
11 same was specifically levied, until the purpose for which
12 such tax was levied is accomplished.

c / 1860—p. 41, Sect. 76.
1 SECT. 74. Whenever a greater amount of tax is neces-
2 sary in any county, than the rates hereinafter mentioned
3 will respectively afford, for the payment of any debt al-
4 ready contracted for county purposes, the commissioners
5 may add to the rate of taxation of such county, not exceed-
6 ing fifty per centum; which additional tax shall be exclu-
7 sively appropriated to the purpose for which it is raised.

c / 1860—p. 41, Sect. 77.
1 SECT. 75. The commissioners of any county that has a
2 floating debt in county orders, (and the amount authorized
3 by the present existing laws to be levied for county pur-
4 poses is insufficient to defray the expenses of such county
5 and pay the interest on said debt,) may, if they deem it
6 just and right, levy a sufficient amount to pay the interest
7 on said debt; which tax, when collected, shall be applied
8 to paying the interest on the county debt, and not other-
9 wise.

1 SECT. 76. The several boards of county commissioners,
 2 annually, at their September session, shall cause the delin-
 3 quent list of personal property to be publicly read on the 1864-p. 81, Sect. 1. c 7
 4 second day of said session, and said commissioners may at
 5 that time direct the county auditor to strike from such list
 6 such taxes as may, in their opinion, be uncollectable, and
 7 the county auditor shall immediately make a certified state-
 8 ment of the amount of state tax so abated by the county
 9 commissioners to the auditor of state, who shall thereupon
 10 credit such county with the amount so certified, and said
 11 county commissioners shall, at said session, direct their
 12 county treasurer to proceed to collect in the manner pre-
 13 scribed in this chapter, any delinquent taxes remaining on
 14 said list.

1 SECT. 77. The board of county commissioners of each
 2 county upon proper cause shown by a party aggrieved, shall
 3 have power to make such an abatement of taxes or penalties,
 4 or both, assessed or incurred against any property in any 1865-p. 11, Sect. 1. c 2
 5 case as they may deem just, and also to order any tax paid
 6 which has been improperly assessed or paid by mistake, to
 7 be refunded by the county treasurer, and the taxes so refund-
 8 ed shall be chargeable to and be deducted from the several
 9 funds on account of which the same were collected in the
 10 hands of the county treasurer. *Provided*, That all appli-
 11 cations for relief under this section shall be made within
 12 one year from the first day of January next ensuing the
 13 levy of such tax.

DUTIES OF TOWN AND CITY CLERKS.

1 SECT. 78. The town or city clerks of the several town-
 2 ships and cities, shall on or before the first day of Septem-
 3 ber, annually, transmit to the county auditor the amount to 1860-p. 33, Sect. 46. c 1
 4 be raised according to law in such township or city for that
 5 year. The levy for said purposes shall be specific, and so
 6 entered upon the record of the proceedings of the supervis-
 7 ors, and certified to the county auditor, who shall levy the
 8 same on the duplicate, and when settlement is made with the
 9 county treasurer he shall carefully ascertain the net amount
 10 collected for each purpose, and such specific fund shall not
 11 be used for any other purpose than the one for which the
 12 same was specifically levied.

RATE OF TAX FOR COUNTY AND TOWN PURPOSES.

1 SECT. 79. There shall be levied annually on each dollar
 2 of taxable property in this state, (other than such as by
 3 law is otherwise taxed), as valued and entered on the grand
 4 list of taxable property, for the several purposes in this

5 chapter enumerated, taxes at the rates hereafter specified,
 6 namely: All county expenses of each of the several coun-
 7 ties, other than for roads and bridges; and the payment of
 8 the interest and principal of the debts of the county, such
 9 rate as the commissioners of such county determine to be
 10 necessary, not exceeding three mills on the dollar, on the
 11 taxable property of the county. For township purposes on
 12 the taxable property in the township as entered, and valued
 13 on the grand list, such sum as the town clerk shall certify
 14 to the county auditor has been voted by such town not ex-
 15 ceeding three mills on the dollar; *Provided*, The afore-
 16 said limitation shall not be construed as prohibiting assess-
 17 ments on property adjacent to local improvements made in
 18 any city or incorporated town or village for the purpose of
 19 paying the cost thereof and the damages occasioned there-
 20 by; *And, provided further*, That nothing in this section
 21 shall be construed to prevent the county commissioners,
 22 township supervisors, or corporate authorities of any city,
 23 town, or village from levying any tax which by any special
 24 law they are authorized to levy.

c/ 1860—p. 40, Sect. 73.

1 SECT. 80 It shall be unlawful for the corporate author-
 2 ities of any county, township, city, town, or village, unless
 3 specially and expressly authorized by law, to contract any
 4 debt, or incur any pecuniary liability for the payment of
 5 either the principal or interest of which during the then
 6 current year or any subsequent year, it will be necessary to
 7 levy on the taxable property of such county, township, city,
 8 town or village, a higher rate of tax than the maximum rate
 9 prescribed by this chapter.

c/ 1860—p. 41, Sect. 74.

1 SECT. 81. Every contract made in contravention of the
 2 provisions of the foregoing section, is utterly null and void
 3 in regard to any obligation thereby imposed on the corpo-
 4 ration on behalf of which such contract purports to be
 5 made; but every commissioner, officer, agent, supervisor
 6 or member of any municipal corporation that makes or par-
 7 ticipates in making, or authorizes the making of any such
 8 contract shall be held individually liable for its perform-
 9 ance; and every commissioner, supervisor, director, mem-
 10 ber of any city, town or village council, or other officer or
 11 agent of any such municipal corporation present when any
 12 such unlawful contract was made, or authorized to be made,
 13 shall be deemed to have made, or to have participated in
 14 making, or to have authorized the making the same, as the
 15 case may be, unless if present, he dissented therefrom, and
 16 entered, or caused to be entered, such dissent on the records
 17 of such municipal corporation, or of its councils, supervis-
 18 ors or other officer or agents.

c/ 1860—p. 41, Sect. 75.

COUNTY BOARD OF EQUALIZATION.

1 SECT. 82. The county auditor and the county commis-
 2 sioners, or a majority of them shall form a county board for
 3 the equalization of the real property of their county. They
 4 shall meet on the first Tuesday in September, annually, at the
 5 auditor's office, in their several counties, when the county
 6 auditor shall lay before them the returns of the real pro-
 7 perty made by the several assessors of such county, with
 8 the additions he has made thereto, and having each taken
 9 an oath fairly and impartially to equalize the value of the
 10 real estate of such county, agreeably to the provisions of
 11 this chapter, they shall immediately proceed to equalize
 12 such valuation, so that each tract or lot shall be entered on
 13 the tax list at its true value; and for this purpose they shall
 14 observe the following rules:
 15 *First.*—They shall raise the valuation of such tracts and
 16 lots of real property as, in their opinion, are returned be-
 17 low their true value, to such price or sum as they believe
 18 to be the true value thereof, agreeably to the rules pre-
 19 scribed by this chapter for the valuation thereof.
 20 *Second.*—They shall reduce the valuation of such tracts
 21 and lots as, in their opinion, are returned above their true
 22 value, as compared with the average valuation of real pro-
 23 perty of such county, having due regard to the relative sit-
 24 uation, quality of soil, improvements, natural and artificial
 25 advantages possessed by each tract and lot.
 26 *Third.*—They shall not reduce the aggregate value of the
 27 real property of the county below the aggregate value
 28 thereof as returned by the assessors, with the additions
 29 made thereto, by the auditor, as hereinbefore required; the
 30 county auditor shall keep an accurate journal or record of
 31 the proceedings and orders of said board.

1 SECT. 83. The several county auditors shall lay before
 2 said boards of equalization, the valuation of the several
 3 tracts and lots of real property in their county, as the same
 4 were entered in the duplicate of the preceding year, or as
 5 fixed by the state board of equalization, and of those re-
 6 turned by the assessors of the several townships, for the
 7 current year, with such maps, returns, lists and abstracts,
 8 as are in their offices; and each board shall keep a regular
 9 journal of its proceedings, which shall be deposited with
 10 the auditor of the county, and the county auditor shall add
 11 to or deduct from the value of any tract or lot of real pro-
 12 perty, or of any district, township or town, such sum or
 13 per cent. as has been ordered by the board of equalization;
 14 and said board shall, also, at the same time, hear com-
 15 plaints, and equalize the assessment of all personal proper-
 16 ty, moneys and credits, new entries, and new structures,

17 returned for the current year by the township assessors ;
 18 and said board shall have power to add to or deduct from
 19 the valuation of the personal property, or moneys, or cred-
 20 its of any person returned by the assessors, or which may
 21 have been omitted by him, or to add other items, upon
 22 such evidence as is satisfactory to said board, whether said
 23 return is made upon oath of such person or upon the valua-
 24 tion of the assessor ; but when any addition is ordered to
 25 be made to any list returned under oath, a statement of the
 26 facts upon which such addition was made, shall be entered
 27 on the journal of the board ; and when any reduction is or-
 28 dered to be made in the amount of personal property or
 29 moneys and credits of any person, whether such return is
 30 made by such person or by the assessor, a statement of the
 31 facts on which such reduction was made, shall be entered
 32 on the journal of the board.

STATE BOARD OF EQUALIZATION.

c1 1863 - p. 23, Sect. 12.
 1 ³ SECT. 84. The governor, secretary of state, state audi-
 2 tor, state treasurer and attorney general shall constitute a
 3 state board of equalization ; said board shall meet at the
 4 capitol of the state on the first Monday of October, in the
 5 year one thousand eight hundred and sixty, and every two
 6 years thereafter, to equalize the value of real property
 7 among the several counties in this state, in the manner
 8 hereinafter prescribed :

9 *First.*—They shall add to the aggregate value of the
 10 real property of every county which they believe to be
 11 valued below its true value in money, such per centum,
 12 in each case, as will raise the same to its true value in
 13 money.

14 *Second.*—They shall deduct from the aggregate valua-
 15 tion of the real property of every county which they be-
 16 lieve to be valued above its true value in money, such per
 17 centum, in each case, as will reduce the sum to its true
 18 value in money.

19 *Third.*—If they believe that right and justice require the
 20 valuation of the real property of any town or towns in any
 21 county, or of the real property of such county not in towns,
 22 to be raised, or to be reduced, without raising or reducing
 23 the other real property of such county, or without raising
 24 or reducing it in the same ratio, they may, in every such
 25 case, add to or take from the valuation of any one or more
 26 of such towns, or of property not in towns, such per cen-
 27 tum as they believe will raise or reduce the same to its true
 28 value in money.

29 *Fourth.*—They shall not reduce the aggregate value
 30 of all the property of the state as returned by the county
 31 auditor, more than one per centum on the whole valuation
 32 thereof.

33 *Fifth.*—Said board shall keep a full record of their pro-
34 ceedings and orders.

DUTIES OF STATE AUDITOR.

1 SECT. 85. When the state board of equalization com-
2 plete their equalization of real property among the several
3 counties, the auditor of state shall transmit to each county
4 auditor, a statement of the per centum to be added to, or
5 deducted from the valuation of the real property of his
6 county, specifying the per centum added to, or deducted
7 from the valuation of the real property of each of the sev-
8 eral towns, and of the real property not in towns, in case
9 an equal per centum has not been added to or deducted 1860—p. 30, Sect. 40. c /
10 from each; and the county auditor shall forthwith proceed
11 to add to, or deduct from each tract or lot of real property
12 in his county, the required per centum on the valuation
13 thereof, as it stands, after the same has been equalized by
14 the county board of equalization; adding, moreover, or
15 deducting in each case any fractional sum of less than fifty
16 cents, so that the value of any separate tract or lot, shall
17 contain no fraction of a dollar. The auditor of state shall,
18 on or before the fifteenth day of July, annually, give no-
19 tice to each county auditor, of the rates per centum requir-
20 ed by the state legislature to be levied for the payment of
21 the principal and interest of the public debt, for the sup-
22 port of common schools, for defraying the expenses of the
23 state, and for such other purposes as are prescribed by law;
24 which rates or per centum shall be levied by the county
25 auditor on the taxable property of each county on the du-
26 plicate, and shall be entered in one column, and denomi-
27 nated state taxes. He shall also with the advice of the at-
28 torney general, decide all questions which may arise as to
29 the true construction of this chapter, or in relation to any
30 tax levied, or proceeding under the same.

1 SECT. 86. It shall be the duty of the auditor of state, 1863—p. 45, Sect. 1. Amended. c / /
2 and superintendent of public instruction, as often as they
3 deem expedient, to cause to be published, the decisions of
4 the attorney general, and the rules and regulations of their
5 several departments, upon the revenue laws, and distribute
6 the same to the auditors of the several counties in this state,
7 the expense of which publication shall be defrayed out of
8 the fund appropriated for public printing.

DUTIES OF COUNTY TREASURERS.

1 SECT. 87. The county treasurer shall be the collector of
2 all taxes assessed upon the duplicate in his county, wheth-
3 er assessed for state, county, city, town, township, school,

4 poor, bridge, road, or other purposes, anything in the char-
 5 ter of the city of St. Paul, or in the charter of any town, or
 6 in any other act of the legislature heretofore passed, to the
 7 contrary notwithstanding, and also of all fines, forfeitures or
 8 penalties received by any person or officer for the use of his
 9 county, and he shall proceed to collect the same according
 10 to law, and place the same, when collected, to the credit of
 11 the county. But this provision shall not be so construed as
 12 to include any fines or penalties accruing to any municipal
 13 corporation for the violation of its ordinances, and which
 14 was recovered before any city justice. Each county treas-
 15 urer may appoint one or more deputies to assist him in the
 16 collection of taxes, and may take such bond and security
 17 from the person so appointed as he deems necessary for his
 18 indemnity, and shall, in all cases be liable and accountable
 19 for the proceedings and misconduct of his deputies in office.

C 3
 C 3
 1860—p. 68, Sect. 9;
 p. 72, Sect. 24, com-
 bined & amended.

1 SECT. 88. The county treasurer shall, immediately af-
 2 ter receiving from the auditor of his county, a duplicate of
 3 the taxes assessed upon the property of such county, cause
 4 notices to be posted up in three places in each township
 5 throughout the county, one of which shall be the place of
 6 holding elections in the township, and also cause to be in-
 7 serted in some newspaper having general circulation in his
 8 county, for three successive weeks, specifying particularly
 9 in said notices the amount of taxes levied for the support of
 10 the state government, for the payment of principal and in-
 11 terest on the public debt, for the support of state common
 12 schools, for defraying county expenses, for repairing roads,
 13 for keeping the poor, for building bridges, for township
 14 expenses, and for any other object for which tax may be
 15 levied on each dollar valuation of property; also, on what
 16 day the treasurer, or his deputy, will attend at the place of
 17 holding elections, or at some other convenient place in each
 18 township, which day shall not be prior to the first day of
 19 January in each year, for the purpose of receiving such tax-
 20 es; and the treasurer or his deputy shall attend for the
 21 purpose aforesaid, on the day and at the place named in
 22 such notice, and shall attend at his office, at the seat of jus-
 23 tice, thereafter, to receive taxes from persons wishing to
 24 pay the same; *Provided*, That the board of county commis-
 25 sioners of any county, at the stated meeting in September,
 26 in any year, or at any meeting, if they deem it necessary
 27 for the convenience of the citizens of any township in their
 28 county, to enable them to pay their taxes without attend-
 29 ing at the county seat, may make an order requiring the
 30 county treasurer to attend one day more in each township,
 31 for the purpose of receiving taxes, and shall notify the
 32 treasurer thereof, and the treasurer or his deputy, shall at-
 33 tend accordingly, and shall state in the notices to be given

C 2
 1863—p. 21, Sect. 1.
 Amended.

34 as aforesaid, on what days he will attend said township for
35 that purpose.

1 SECT. 88. He shall receive county orders in payment
2 of county taxes; also the orders of any town or city, for 1860—p. 71, Sect. 21,
3 the town tax of such town or city, without regard to the last sentence.
4 priority of the numbers of such orders except when other-
5 wise provided by law. c 3

1 SECT. 89. The county treasurer or his deputy, when-
2 ever any tax is paid, shall give to the person paying the 1860—p. 72, Sect. 23.
3 same a receipt therefor, specifying therein the land, town or
4 city lot, or other property on which such tax was assessed,
5 according to its description on the duplicate or in some oth-
6 er sufficient manner. c 3

1 SECT. 90. If any person or any piece of real property
2 is erroneously charged on the duplicate with any taxes, and 1860—p. 73, Sect. 25.
3 he or any person interested deposits with the county treasur-
4 er a certificate to that effect, signed by the county auditor,
5 the treasurer shall omit to collect such taxes or so much
6 thereof as is erroneously or improperly charged. c 3

1 SECT. 91. At any time subsequent to the first day
2 of February next after such taxes become due, the coun-
3 ty treasurer or his deputy shall distrain sufficient goods 1860—p. 60, Sect. 10.
4 and chattels belonging to the persons charged with taxes
5 levied upon personal property if found within his county,
6 to pay the taxes upon the personal property of such persons
7 and the costs that may accrue; and shall immediately pro-
8 ceed to advertise the same in three public places in the
9 township or ward where such property is taken; stating the
10 time when and the place where such property will be sold;
11 and if the taxes for which such property is distrained, and the
12 costs which accrue thereon are not paid before the day ap-
13 pointed for such sale, which shall not be less than ten days af-
14 ter the taking of such property, such treasurer or his deputy
15 shall proceed to sell such property at public vendue, or so much
16 thereof as will be sufficient to pay said taxes and the costs
17 of such distress and sale; *Provided*, That he shall not dis-
18 train any goods or chattels for the non-payment of taxes,
19 until after the first day of February next after such taxes
20 become due, and in no case shall personal property or chat-
21 tels be distrained or sold for taxes levied on real estate. c 3

1 SECT. 92. If any person fails to pay the taxes on per-
2 sonal property charged to him, by the first day of February 1861—p. 42, Sect. 8.
3 next, after the same becomes due, he may pay the same at
4 any time before the treasurer distrains any property for the c 3

5 the payment of such taxes, provided he pays five per centum
6 thereon for the use of the county.

c1 1861—p. 22, Sect. 10. 1 SECT. 94.³ If the county treasurer is unable to collect,
2 by distress or otherwise, the taxes which have been or here-
3 after shall be assessed upon the personal property of any
4 person or corporation, or any executor, administrator, guar-
5 dian, receiver, accounting officer, agent or factor, such treas-
6 urer shall file with the clerk of the district court in his coun-
7 ty, at any time after his annual settlement, on the last day
8 of February, with the county auditor, his affidavit, stating
9 such inability, and said clerk shall cause a notice to be serv-
10 ed upon such person, corporation, executor, administrator,
11 guardian, receiver, accounting officer, agent or factor, re-
12 quiring him forthwith to show cause why he should not pay
13 such taxes; and if he fails to show a sufficient cause, said
14 court, at the term to which said notice is returnable, shall
15 enter a rule against him for the payment of such taxes, and
16 the cost of such proceeding, which rule shall have the same
17 force and effect as a judgment at law, and be enforced by
18 execution.

c3 1860—p. 77, Sect. 43. 1 SECT. 95.⁴ The county treasurer's office shall be kept
2 open for the receipt of taxes, while said treasurer is author-
3 ized to receive the same.

c1 1860—p. 42, Sect. 78. 1 SECT. 96.⁶ Each county treasurer in making return of
2 the delinquent list of personal property, to the auditor of
3 any county, shall note on the margin of said return, the
4 county which any such delinquent tax-payer may have re-
5 moved to, or resides in, with the date of his removal, if he
6 is able to ascertain such fact.

c1 1860—p. 42, Sect. 79. 1 SECT. 97.^b Each county treasurer immediately after his
2 settlement with the county auditor, shall make out and forward
3 to the county treasurer of any county in this state, which any
4 such delinquent tax-payer has removed to, or resides in, a
5 statement or account of taxes so assessed and not paid,
6 which statement or account shall specify the value of prop-
7 erty on which said taxes were levied, and the amount of
8 taxes levied thereon, to which he shall add an amount equal
9 to the sum of twenty-five per centum on the tax so levied,
10 if said delinquent tax-payer left the county in which said
11 taxes were levied after the time required by law for the
12 county auditor to deliver the tax duplicate to the county
13 treasurer; but if he left the county previous to the time re-
14 quired by law for the delivery of said tax duplicate to the
15 county treasurer, then the said county treasurer shall not
16 add the twenty-five per centum.

1 • SECT. 98. Each county treasurer, immediately on the
 2 receipt of any such statement or account, shall proceed and 1860—p. 42, Sect. 80. c 1
 3 collect the same of the person so charged with said taxes
 4 and per centum, for which services he shall be allowed the
 5 same fees that county treasurers are now allowed by law
 6 for collecting delinquent taxes, by process, to be collected
 7 of the person against whom said taxes are charged.

1 SECT. 99. For the collection of all taxes, interest, pen-
 2 alty and costs mentioned in the preceding section, the sev-
 3 eral county treasurers have the same powers that are now 1860—p. 42, Sect. 81. c 1
 4 or may hereafter be given for the collection of taxes; and
 5 all taxes collected pursuant to the provisions of said section
 6 by any county treasurer, shall be by him remitted, in the
 7 safest and most convenient way, to the treasurer of the
 8 county to which said taxes belong; and at the same time
 9 he shall forward a statement to the county auditor of said
 10 county, stating the amount collected and of whom; and in
 11 case he is unable, from any cause whatever, to collect the
 12 same, he shall return the original statement or account to
 13 the county auditor of the county from which it was sent,
 14 together with the cause why said taxes could not be col-
 15 lected, certifying in his official capacity to the same.

1 SECT. 100. If any delinquent tax payer is not a resident 1860—p. 43, Sect. 83. c 1
 2 of this state, and has property, moneys, or credits due, or
 3 to become due in this state, the treasurer of the county
 4 where such property may be, or in which such personal tax
 5 was assessed, shall proceed to collect the same by distress,
 6 attachment or other process of law.

1 SECT. 101. All taxes collected under the provisions of 1860—p. 43, Sect. 84. c 1
 2 the five preceding sections, shall be distributed in the same Amended.
 3 manner that other delinquent taxes are now required by
 4 law to be distributed.

1 SECT. 102. The treasurer shall be allowed the same 1860—p. 60, Sect. 11. c 3
 2 fees for making distress and sale of goods and chattels for
 3 the payment of taxes, which are allowed by law to constab-
 4 les for making levy and sale of property on execution;
 5 traveling fees to be computed from the county seat to the
 6 place of making the distress, unless such distress is made
 7 by his deputy, in which case the same shall be computed
 8 from the residence of such deputy.

1 SECT. 103. The county treasurer shall, on the last day 1861—p. 88, Sect. 2. c 3
 2 of February and on the tenth day of October in each year,
 3 make settlement with the board of commissioners, or with
 4 the county auditor of his county, and at such settlement in
 5 February, return to said auditor the tax duplicate for the

6 current year, showing the amount which remains unpaid
7 thereon.

c 3 1861—p. 42, Sect. 7. 3
1 SECT. 104. The county treasurer of the county shall
2 pay over to the treasurer of any municipal corporation or
3 organized township or other body politic on the orders of
4 the proper officers, at any time, all moneys received by him
5 arising from taxes levied and collected belonging to such
6 municipal corporation or organized township, and immediately
7 after his settlement in February and October in each year,
8 pay over all moneys, and deliver up all orders and other
9 evidence of indebtedness of such municipal corporation or
10 other body politic, and take duplicate receipts therefor, and
11 file one with the comptroller of the city or clerk of a town
12 or other corporation, and one with the county auditor; and
13 such moneys as said treasurer may receive after that time
14 for delinquent taxes, belonging to such township or other
15 corporation, he shall pay over to the treasurer thereof as he
16 receives them, and he shall take duplicate receipts of the
17 treasurer of said township or corporation for said moneys,
18 one of which he shall retain, and one of which he shall file
19 with the county auditor, and for a failure to pay over money
20 held by him, to the proper authority, when demanded, or a
21 failure to account for money received by him as required by
22 law, he shall be deemed guilty of a felony, and upon con-
23 viction, shall be punished by confinement in the state pris-
24 on, not less than one year, nor more than three years.

MISCELLANEOUS.

c 1 1860—p. 33, Sect. 63. 4
1 SECT. 105. Every person is liable to pay tax for the
2 lands or town lots of which he may stand seized for life, by
3 courtesy, in dower, or in right of his wife, or of which he
4 may have the care of as guardian, executor, or as agent or
5 attorney, having funds of the principal in his hands.

c 1 1860—p. 33, Sect. 65. 4
1 SECT. 106. Every person holding lands as aforesaid,
2 shall pay the tax which may be assessed thereon, every
3 year: *Provided*, That agents and attorneys shall not thus
4 be obliged to pay such taxes, unless sufficient moneys of
5 their principals are in their hands to pay the same.

c 1 1860—p. 30, Sect. 66. 4
1 SECT. 107. Every person holding lands as guardian as
2 aforesaid, and neglecting or refusing to pay the taxes on the
3 same in manner aforesaid, is liable, in an action to his ward
4 for any damage sustained by such neglect or refusal.

c 1 1860—p. 30, Sect. 67. 1
1 SECT. 108. Every person seized or having the care of
2 lands as aforesaid as executor, and who neglects or refuses
3 to pay the taxes on the same in manner aforesaid, is liable

4 in a civil action, to the devisee of the person whose execu-
5 tor he is, for any damage occasioned by such neglect.

1 ⁸SECT. 109. Every person having the care of land as
2 agent or attorney as aforesaid, and having funds of the 1860—p. 33, Sect. 68. c /
3 principal in his hands, neglecting or refusing to pay the
4 taxes on such land, is liable in an action to his principal for
5 any damage sustained by such neglect or refusal.

1 ⁹SECT. 110. Every attorney, agent, guardian or execu-
2 tor, seized or having the care of lands as aforesaid, who is 1860—p. 33, Sect. 69. c /
3 put to any trouble or expense in paying the taxes on such
4 lands, or who has to advance his own money for paying the
5 taxes on such lands, shall be allowed a reasonable compen-
6 sation for the time spent, the expenses incurred and money
7 advanced, as aforesaid, which shall be deemed in all courts
8 a just charge against the person for whose benefit the same
9 has been advanced, and the same shall be preferred to all
10 other debts or claims, and be a lien on the estate, both real
11 and personal, of the person for whose benefit the same has
12 been advanced.

1 ¹⁰SECT. 111. If any person seized of lands as tenant by
2 courtesy, or in dower, or seized of lands for life, or in right of
3 his wife, neglects to pay the taxes thereon so long that such 1860—p. 33, Sect. 70. c /
4 land is sold for the payment of the taxes, and does not
5 within one year after such sale, redeem the same according
6 to law, he shall forfeit to the person next entitled to such
7 lands in remainder or reversion, all the estate which he has
8 therein, and the remainderman or reversioner may redeem
9 said lands in the same manner that other lands sold for taxes
10 are redeemed; and, moreover, the person neglecting as
11 aforesaid, is liable in a civil action, to the person next en-
12 titled to the estate, for all damages sustained by such
13 neglect.

1 ¹¹SECT. 112. In all cases where any tract of land is owned
2 by two or more persons, as joint tenants, copartners, or
3 tenants in common, and one or more of the proprietors pay
4 the tax, or tax interest and penalty, charged or chargeable 1860—p. 33, Sect. 71. c /
5 on his proportion of such tract, and one or more of the re-
6 maining proprietors fails to pay his proportion of the tax,
7 or tax interest and penalty charged or chargeable on said
8 land and partition is made between them, the tax or tax in-
9 terest and penalty, paid as aforesaid, shall be deemed to
10 have been paid on the proportion of said tract, set off to
11 the proprietor who paid his proportion of said tax or tax
12 interest and penalty; and the proprietor so paying the tax,
13 or tax interest and penalty, as aforesaid, shall hold the pro-
14 portion of such tract, set off to him as aforesaid, free from

15 the residue of the tax, or tax interest and penalty, charged
 16 on said tract before partition; and the proportion of said
 17 tract, set off to the proprietor who has not paid his propor-
 18 tion of said tax, or tax interest and penalty, shall be charged
 19 with, and held bound for the portion of said tax, or tax in-
 20 terest and penalty, remaining unpaid, in the same manner
 21 as if said partition had been made before said tax, or tax
 22 interest and penalty had been assessed, and as if said pro-
 23 portion of said tract, had been originally listed for taxation,
 24 in the name of said delinquent proprietor; and whenever
 25 any lands so held by tenants in common, are sold upon pro-
 26 ceedings in partition, or taken by the election of any of the
 27 parties to such proceedings, or when any real estate is sold
 28 at judicial sale, or by administrators, executors, guardians
 29 or trustees, the court shall order the taxes, penalties and
 30 interest against such lands, to be discharged out of the pro-
 31 ceeds of such sale or election.

c | 1860—p. 40, Sect. 72. 1 SECT. 113. All tracts of land set apart for school pur-
 2 poses, and sold by and under authority of law, and all lands
 3 hereafter sold by the United States, shall be subject to tax-
 4 ation as other lands in this state, immediately after such
 5 sale.

c | 1860—p. 35, Sect. 53. 1 SECT. 114. No person is required to list for taxation any
 2 certificate of the capital stock of any company the capital
 3 stock of which is taxed in the name of said company.
 4 Personal property of every description, and credits, shall
 5 be assessed in the name of the person who was the owner
 6 thereof on the day next preceeding the second Monday of
 7 June in the year in which such assessment is made. If any
 8 person, for the purpose of avoiding the listing or the pay-
 9 ment of taxes on any property subject to taxation, sells,
 10 gives away, or otherwise disposes of any such property un-
 11 der or subject to any agreement expressed or implied, or
 12 any understanding with the purchaser, donee or recipient
 13 thereof, that the same is to be re-conveyed, restored or re-
 14 delivered to the person so disposing of such property, he
 15 shall forfeit and pay for the use of the county double the
 16 amount of tax chargeable on such property for the current
 17 year.

c 3 | 1860—p. 76, Sect. 40. 1 SECT. 115. When lands or lots liable to taxation, are
 2 held upon permanent lease, and with the improvements
 3 thereon, are taxed in the name of the lessee, if the same
 4 are suffered to become delinquent, and are brought to sale
 5 by the county auditor for the non-payment of the tax, in-
 6 terest and penalty due thereon, such sale shall be confined
 7 to the right of the lessee on the premises. and the improve-
 8 ments thereon, if the same are sufficient to meet the tax,

9 interest and penalty so assessed and due; *Provided*, That
 10 nothing herein contained, shall be so construed as to require
 11 such lands or lots to be differently described on the dupli-
 12 cate, or advertised in any separate or distinct form, or in
 13 any other manner than other lands and lots under the pro-
 14 visions of existing laws.

1 ⁵ SECT. 116. The lien of the state for the taxes levied for
 2 all purposes in each year, attaches to all real property subject
 3 to such taxes, on the first day of August, annually, and 1890—p. 33, Sect. 47. c 1
 4 continues until such taxes, with any penalty which accrues
 5 thereon, are paid; and all personal property subject to tax-
 6 ation is liable to be seized and sold for taxes levied thereon,
 7 and the personal property of any deceased person is liable,
 8 in the hands of any executor or administrator, for any tax
 9 due on the same by any testator or intestate.

1 ⁶ SECT. 117. Lands sold or forfeited for non-payment of New.
 2 taxes shall be retained on the duplicate and taxes assessed
 3 thereon each year, but lands forfeited to the state shall not
 4 be thus retained and taxed after the period of redemption
 5 expires and while the state remains the owner thereof.

TAXES, WHEN PAYABLE.

1 ⁷ SECT. 118. The taxes of each year shall be paid during
 2 the month of January in each succeeding year, and if not New.
 3 paid in full by the first day of February in such year, shall
 4 be deemed delinquent, and a penalty of two per cent. a
 5 month shall be added until the first Monday in June fol-
 6 lowing.

1 ⁸ SECT. 119. Any person owning or having an interest in
 2 lands on which taxes are delinquent as aforesaid, may pay
 3 the same with the accrued penalty, at any time before the New.
 4 first Monday in June; *Provided*, That if such payment is
 5 not made until the land has been advertised for sale, as
 6 hereinafter prescribed, there shall be added to said tax
 7 and penalty, a fee of ten cents for each description. And
 8 *provided, further*, That all taxes, penalties, interest and
 9 costs, of prior years on said lands are paid also

ADVERTISEMENT AND SALE OF DELINQUENT LANDS.

1 ⁹ SECT. 120. County auditors shall cause the list of de-
 2 linquent lands in their respective counties, to be published 1862—p. 50, Sect. 4. Amended. c 9
 3 at least three weeks between the third Monday of March,
 4 and the third Monday of May in each year, in some news-
 5 paper printed and published in their respective counties,
 6 the publisher of which shall agree to do the same at a price

7 not exceeding the rates allowed by law, if any such is pub-
 8 lished therein, and if there is none such, then in some such
 9 newspaper printed and published at the capital of the state.
 10 To which list there shall be attached a notice, that the whole
 11 of the several tracts or town lots in said list contained, or
 12 so much thereof, as shall be necessary to pay the taxes,
 13 penalty, and expenses charged thereon, will be sold at the
 14 court house in such county, or in case there is no court
 15 house, at such other place as may be determined upon by
 16 the county commissioners of said county, on the first Mon-
 17 day in June next thereafter, by the county treasurer, unless
 18 such taxes, penalty and expenses are paid before that time.

c 2 1860—p. 63, Sect. 48. 1 SECT. 121. The county auditor shall, on or before the
 2 day of sale mentioned in such notice, insert at the foot of
 3 the record of the delinquent list, a copy of such notice, and
 4 shall, also, certify on said record, immediately following
 5 such notice, the name of the paper, and the length of time
 6 such list and notice were published therein.

c 2 1860—p. 63, Sect. 49. 1 SECT. 122. Immediately before advertising such list of
 2 delinquent land and lots, the county auditor shall compare
 3 the same with the duplicate in the hands of the county
 4 treasurer, and strike therefrom all lands or town lots upon
 5 which the taxes, penalty and costs of the preceding year,
 6 with the taxes of the current year, have been paid, and pro-
 7 ceed to advertise the remainder as herein prescribed.

c 17 1864—p. 53, Sect. 1. 1 SECT. 123. The county treasurer or his deputy shall
 2 attend at the court house or at some other convenient place
 3 at the county seat of his county, on the first Monday in
 4 June, and shall then and there, at and after the hour of ten
 5 in the forenoon, proceed to offer for sale at public auction
 6 separately, each tract of land or town lot contained in the
 8 advertisement aforesaid, and on which the taxes, penalty
 9 and costs have not been paid; and the person offering at
 10 said sale to pay the taxes, penalty and costs charged on such
 11 land or lot, for the least quantity thereof, shall be the pur-
 12 chaser of such quantity.

New. 1 SECT. 124. Said sale shall commence with the first tract
 2 or lot in the advertised list, on which the taxes, penalty and
 3 costs remain unpaid, and proceed in regular order through
 4 said list, and said sale may be adjourned by public outcry
 5 from day to day, until said list is so gone through with.

New Section. 1 SECT. 125. Each tract or lot so offered and not pur-
 2 chased by any person as aforesaid, shall be struck off to,
 3 and become forfeited to the state.

1 ⁵ SECT. 126. The person purchasing any tract of land, 1861-p. 59, Sect. 2. c17
 2 town lot or any part thereof, shall forthwith pay to the
 3 treasurer the amount of taxes, penalty and costs charged
 4 thereon, and on failure so to do, the treasurer shall imme-
 5 diately offer said tract of land or town lot again for sale in
 6 the same manner, as if no such sale had been made, and
 7 the person so failing to make payment shall forfeit and pay
 8 a penalty of twenty-five per centum on the amount of said
 9 tax and penalty, to be recovered by a civil action in the
 10 name of the treasurer, for the use of the county, before any
 11 justice of the peace or court having jurisdiction.

1 ⁶ SECT. 127. The county auditor or his deputy, shall at- 1860-p. 68, Sect. 25. Amended. c2
 2 tend all sales of delinquent lands and lots, made by the
 3 treasurer of his county, and shall make a record thereof in
 4 a substantial book, therein describing the several tracts of
 5 land and town lots, offered for sale, as the same shall have
 6 been described in the advertisement aforesaid, and stating
 7 how much of each tract or town lot was sold, and to whom
 8 sold; and if any tract or lot remains unsold for want of
 9 bidders, he shall so enter it on the record, with the words
 10 "forfeited to the state," giving the date thereof; and the
 11 auditor shall make out and certify a copy of said record,
 12 and forward the same to the auditor of state, by the county
 13 treasurer, at the same time such treasurer makes his annual
 14 return of state tax next after such sale.

1 ⁷ SECT. 128. The auditor shall make out and deliver to
 2 the purchaser of any land or lots sold for the delinquent taxes
 3 as aforesaid, a certificate of purchase, therein describing 1864-p. 69, Sect. 3. c17
 4 the land or lots so sold, as the same was described in the
 5 tax duplicate, and stating therein the amount of taxes, in-
 6 terest and charges for which the same was sold; and if on-
 7 ly a part of a tract be sold, such certificate shall specify the
 8 quantity sold, and shall be directed to the county surveyor,
 9 whose duty it shall be, when requested by the purchaser,
 10 his assignee or heirs, to lay off, by metes and bounds, as
 11 as near as practicable, at the most north-westerly corner of
 12 the tract from which the sale was made, the quantity so
 13 sold; and if the sale be made from an in-lot or out-lot, in
 14 any town or from any particular part thereof, it shall be
 15 the duty of the county surveyor so to lay off the part or
 16 portion sold, that it shall extend from the main or princi-
 17 pal street, road or alley, which may be the most conven-
 18 ient front of such lot, to the rear of the lot, and to bound
 19 the same by lines as nearly parallel with the out lines of
 20 such lot as practicable; but such survey shall not be made
 21 until the expiration of the time allowed for redemption.

1 ⁸ SECT. 129. Said certificates of purchase shall be as-
 23

c17

1864—p. 60, Sect. 4,
in part.

2 signable in law, and an assignment thereof shall vest in the
3 assignee or his legal representatives, all the right and title
4 of the original purchaser.

c17

1864—p. 60, Sect. 4,
last part. Amend-
ed.

1 ²⁹SECT. 130. At any time before any tract or parcel of
2 land forfeited to the state is redeemed as hereinafter pro-
3 vided, any person may become the purchaser thereof by
4 paying into the county treasury of the county, where such
5 parcel or tract of land was offered for sale, all the taxes,
6 costs and interest due thereon at the time of such purchase,
7 and the county auditor shall thereupon make and deliver to
8 such purchaser, a certificate of purchase, such as is pre-
9 scribed in section one hundred and twenty-eight aforesaid, re-
10 citing therein the time when said tract or parcel of land was
11 forfeited to the state, and such purchaser shall thereupon
12 become vested with the same rights as he would have ac-
13 quired had he become the purchaser of said land at the de-
14 linquent tax sale.

REDEMPTION OF LANDS.

c1

1860—p. 43, Sect. 85.
Amended.

1 ⁹SECT. 131. Lands and town lots sold or forfeited to
2 the state, as aforesaid, may be redeemed at any time with-
3 in two years after the day of sale or forfeiture, and all lands
4 or lots belonging to minors, femmes covert, insane persons,
5 or persons in captivity, sold or forfeited for taxes as afore-
6 said, may be redeemed at any time within two years after
7 the removal of such disability.

c1

1860—p. 43, Sect. 86.
Amended.

1 ¹SECT. 132. All applications for the redemption of lands
2 or town lots sold or forfeited for taxes shall be made to the
3 county auditor of the county in which such lands or town
4 lots are situated. Such application may be made by the
5 owner, or by any other person having an interest in or lien
6 upon such lands or lots.

c6

1862—p. 33, Sect. 87.
Amended.

1 ²SECT. 133. Redemption shall be made as follows: the
2 person desiring to redeem any lands or lots sold or forfeited
3 for taxes, or any part thereof or interest therein, shall ap-
4 ply to the county auditor, who shall give him a certificate
5 stating the time when, and the sum for which said land was
6 sold, the amount of the interest due on such sum at the
7 date of such certificate, at the rate of twenty-four per cent.
8 per annum from the day of sale, and all subsequent taxes
9 and charges thereon; or in case said land was forfeited,
10 the date of such forfeiture, the amount of the taxes and
11 charges due at such date, and the interest due at the date
12 of such certificate on such amount, at the rate of twenty-
13 four per cent. per annum from the date of such forfeiture,
14 and all subsequent taxes and charges on said lands, and

15 upon payment into the county treasury of such sum or
 16 amount, interest, subsequent taxes and charges, such cer-
 17 tificate, so given by the said auditor, shall be the evidence
 18 of the redemption of said lands.

1 ³ SECT. 134. When any joint tenant, tenant in common
 2 or co-partner is entitled to redeem any land or town lot sold
 3 for taxes, and any person so entitled refuses or neglects to 1890—p. 44, Sect. 88. c/

4 join in the application for the certificate of redemption, or
 5 from any cause cannot be joined in such application, the au-
 6 ditor may entertain the application of any one of such per-
 7 sons, or so many as join therein, and may make a certifi-
 8 cate for the redemption of such propoation of said land or
 9 lot, as the person making such application shall be entitled
 10 to redeem; upon the presentation of any such certificate to
 11 the county treasurer for the redemption of any land or town
 12 lot, and upon the payment of the money into the county
 13 treasury as aforesaid, the county treasurer shall give the
 14 person making such payment, duplicate receipts therefor,
 15 describing the property, or land, or town lot, as the same
 16 is described in or upon the certificate of the auditor as
 17 aforesaid, one of which receipts shall be registered by the
 18 treasurer and immediately filed with the county auditor, by
 19 the person receiving the same; and thereupon the auditor
 20 shall forthwith cancel the sale, and transfer the property,
 21 land or town lot to the proper person, and such receipt,
 22 when so filed, shall operate as an extinguishment of all
 23 rights, either in law or equity, conferred in any way or
 24 manner by such sale. And the auditor shall publish a no-
 25 tice of such redemption in the same newspaper in which
 26 the advertisement of the sale had been published, for the
 27 term of three weeks, either in a weekly or daily paper,
 28 once in each week, at an expense not exceeding one dollar.

1 ⁴ SECT. 135. When any tract or portion of land or town
 2 lot, or part thereof is thus redeemed, or any deposit thus 1890—p. 45, last part
of Sect. 90. c/

3 made, the auditor of the county shall note such redemption
 4 or deposit, the date thereof, and by whom made, on his re-
 5 cord of tax sales, and sign his name officially thereto.

1 ⁵ SECT. 136. Upon the demand of the purchaser, or his
 2 legal representative, and the surrender of the tax certifi- 1864—p. 32, Sect. 2. c/

3 cate, and upon the payment of the auditor's fees, the coun-
 4 ty auditor shall draw his warrant upon the county treasurer
 5 in favor of such purchaser, or his legal representative, for
 6 the amount of money so deposited, as hereinbefore men-
 7 tioned, with the treasurer.

1 ⁶ SECT. 137. In case any lasting and valuable improve-
 2 ments are made by the purchaser at a sale for taxes, or by

c | 1860—p. 45, Sect. 91.

3 any person claiming under him, on any land or town lot,
 4 for which a certificate of redemption is made as aforesaid,
 5 the premises shall not be restored to the person obtaining
 6 such certificate, until he pays or tenders to the adverse par-
 7 ty the value of such improvements; and if the parties can-
 8 not agree on the value of such improvements, the same pro-
 9 ceedings shall be had in relation thereto, as are prescribed
 10 in any law existing at the time of such proceedings, for the
 11 relief of occupying claimants of land; but no purchaser of
 12 any land or town lot sold for taxes, nor any person claim-
 13 ing under him, is entitled to any compensation for any im-
 14 provements which he makes on such land or town lot within
 15 two years after the sale thereof.

New.

1 SECT. 138. At the expiration of two years from the
 2 date of forfeiture as entered on the record of the county
 3 auditor, every tract or lot forfeited as aforesaid, and not
 4 redeemed, becomes the absolute property of the state with-
 5 out any further act or ceremony whatever, and may be dis-
 6 posed of for cash, at public or private sale, as the state
 7 auditor may direct.

New.

1 SECT. 139. Upon the sale of any such lands or lots by
 2 the state, the county auditor of the county in which the
 3 lands lie, shall execute a deed of conveyance thereof to the
 4 purchaser, which shall vest in the grantee, his heirs or as-
 5 signs, a good and valid title in law and equity, and be *prima*
 6 *facie* evidence thereof, in all the courts of this state.

c V 1860—p. 59, Sect. 29.
Amended.

1 SECT. 140. At any time after the expiration of the pe-
 2 riod of redemption if the land or lot sold, as aforesaid, has
 3 not been redeemed within the time allowed by law, the
 4 county auditor shall, on request, and on production of
 5 the certificate of purchase, and in case of the sale of part
 6 only of a tract of land or lot on production of the county
 7 surveyor's return of a survey in case he deems such survey
 8 necessary, in conformity with the requisitions of such cer-
 9 tificate, execute and deliver to the purchaser, his heirs or
 10 assignee, as the case may be, a deed of conveyance for the
 11 tract of land or town lot, or such part thereof as has been
 12 sold as aforesaid; *Provided*, That when two or more par-
 13 cels of the same tract or lot of land, have been sold for the
 14 non-payment of taxes to the same purchaser, the county
 15 auditor, on production of the certificates of the purchaser,
 16 or on production of the county surveyor's return of surveys
 17 thereof, in conformity with said certificates, when such sur-
 18 veys are required, shall execute and deliver one deed of con-
 19 veyance of the several parcels so sold to the purchaser, his
 20 heirs or assigns, which deed so executed and delivered, shall
 21 vest in the grantee, his heirs or assigns, the same title both

22 in law and equity, as if the several deeds for each and every
23 parcel so sold, were or had been executed.

1 SECT. 141. The deed so made by the auditor, shall vest 1860—p. 60, Sect. 30. c 2
2 in the grantee, his heirs or assigns, a good and valid title
3 both in law and equity, and shall be received in all courts
4 as *prima facie* evidence of a good and valid title in such
5 grantee, his heirs and assigns.

1 SECT. 142. The purchaser at a sale of lands or lots for 1860—p. 60, Sect. 31. c 2
2 taxes of the interest of any joint tenant, tenant in common or
3 co-parcener, or of any part or portion of such interest, shall
4 on obtaining the deed from the auditor, for the part or portion
5 so by him purchased, hold the same as tenant in common
6 with the other proprietors of such land or lot, and be enti-
7 tled to all the privileges of a tenant in common, until legal
8 partition of such land or lot is made.

1 SECT. 143. Upon the sale of any land or town lot for 1861—p. 34, Sect. 6. c 2
2 delinquent taxes, the lien which the state has thereon for
3 taxes then due, is transferred to the purchaser at such sale,
4 and if such sale proves to be invalid, on account of any ir-
5 regularity in the proceedings of any officer having any duty
6 to perform in relation thereto, the purchaser at such sale is
7 entitled to receive from the proprietor of such land or lot
8 the amount of taxes and penalty and interest legally due
9 thereon, and the amount of taxes paid thereon by the pur-
10 chaser subsequent to such sale; and such land or lot is bound
11 for the payment thereof.

1 SECT. 144. No sale of any land or town lot for delin- 1861—p. 60, Sect. 33. c 2
2 quent taxes, shall be considered invalid on account of its
3 having been charged on the duplicate in any other name
4 than that of the rightful owner; *Provided*, That such land
5 or lot is in other respects sufficiently described on the du-
6 plicate, and the taxes for which the same is sold are due and
7 unpaid at the time of such sale.

1 SECT. 145. When by the provisions of any former law, 1860—p. 60, Sect. 34. c 2
2 the collector of taxes or the county treasurer was authorized
3 to make deeds for lands or lots by them sold for delinquent
4 taxes and the same has not been done, the county auditor
5 is hereby authorized to make such deeds to all persons en-
6 titled thereto; and deeds so made by the auditor, shall be
7 as good and valid in law as if made by the person authoriz-
8 ed under such former law to make them.

1 SECT. 146. The county auditor of the county in which 1860—p. 62, Sect. 43. c 2
2 any land or town lot is sold for taxes, under the provisions
3 of this chapter, is authorized and required to execute the

4 proper deed therefor, to the person entitled to receive the
5 same, whether the said land or town lot shall, at the time
6 of the execution of said deed, continue to be within said
7 county or not, in the same manner as though the said land
8 or town lot still remained within the limits thereof—any law
9 to the contrary notwithstanding.

CV 1860—p. 61, Sect. 36.
1 SECT. 147.^b The county auditor shall enter in a book to
2 be kept in his office, a minute of all deeds by him made,
3 for land and town lots or parts thereof sold for taxes; there-
4 in naming the person who stood charged with the taxes at
5 the time of such sale, and the date of the sale, the name of
6 the purchaser, a brief description of the land or lot so sold,
7 the quantity sold, the amount for which the same was sold,
8 the name of the grantee in the deed, and the date of its
9 execution.

CV 1860—p. 61, Sect. 37.
Amended.
1 SECT. 148.⁷ When any tract or portion of land, town
2 lot or part thereof, is sold or forfeited for taxes, and after-
3 wards redeemed, the county auditor shall insert a minute of
4 such redemption, the date thereof, and by whom made, on
5 his record of sales of land for delinquent taxes, and sign
6 the same officially.

CV 1860—p. 60, Sect. 35.
Amended.
1 SECT. 149.⁶ Whenever any certificate which has been,
2 at any time issued to a purchaser of land sold for taxes,
3 under any act heretofore passed on that subject, has been
4 lost or destroyed, and no deed has been executed therefor,
5 the auditor shall, after being fully satisfied by due proof of
6 the issuance and loss of said certificate, execute to said pur-
7 chaser a good and sufficient deed of the land or lot describ-
8 ed in said certificate, and the said deed shall be as valid and
9 effectual as if said certificate had not been lost or destroyed.

CP 1860—p. 47, Sect. 97.
1 SECT. 150.^d The county auditor in each county, on a
2 sale being made by him, of a tract of land to any person,
3 under this chapter, shall give such purchaser a certificate
4 of such sale; and if the land so sold is not an entire origi-
5 nal tract, and the county auditor deems it necessary, said
6 certificate shall be directed to the county surveyor, requir-
7 ing him to proceed at the request of the purchaser, his
8 heirs, or assignees, to ascertain the boundaries of such tract
9 of land, unless said tract is held in common with any other
10 person; on producing or returning to the county auditor
11 the certificate of sale, where the said tract sold is an entire
12 original tract, or is held in common with any other person,
13 or on producing the plat and certificate of the county sur-
14 veyor, attached to a copy of the certificate of sale, the
15 county auditor shall, on the purchaser, his heirs, or as-
16 signees, paying to him the sum of one dollar and twenty-

17 five cents, execute and deliver to such purchaser, his heirs,
 18 or assignees a deed therefor in due form; which deed shall
 19 be *prima facie* evidence of title in the purchaser or purcha-
 20 sers; *Provided*, That if any land is sold by virtue of this
 21 chapter, the property of any minor, femme covert, insane
 22 person, or persons in captivity, the owner or owners there-
 23 of has a right to redeem the same in the manner prescribed
 24 by law; *Provided, also*, That if any tract of land sold by
 25 virtue of the provisions of this chapter, the taxes having
 26 been regularly paid previous to said sale, such sale is here-
 27 by declared void; and the purchaser, his heirs, or assignees,
 28 on producing the certificate of sale to the auditor of state,
 29 is entitled to have his money refunded from the state trea-
 30 sury; and the auditor shall pay the same out of money ap-
 31 propriated for refunding taxes twice or improperly paid.

1 SECT. 151. Any person claiming any land, in-lot, out-
 2 lot or part of a lot, by virtue of any sale made by the pro-
 3 visions of this chapter, as tenant in common with any other
 4 person or persons, may apply for partition of the same, in 1860—p. 48, Sect. 98. c |
 5 the same manner as now is or may be provided for the par-
 6 tition of real estate; and on presenting the county auditor's
 7 deed, the court, before whom application for partition as
 8 aforesaid is made, shall set off to such person, the land
 9 claimed in said deed, as his share, in the same manner as
 10 prescribed by law for the partition of estates, in lands, ten-
 11 ements or hereditaments of joint tenants, tenants in com-
 12 mon, and co-partners.

1 SECT. 152. The purchaser of any such lands, his heirs
 2 or assigns, shall from the day of such purchase, be taken
 3 in all courts as the assignee of the state of Minnesota; and
 4 the amount of taxes, interest and penalties, charged on the
 5 said land at the time it was sold, together with all legal 1861—p. 30, Sect. 20. c |
 6 taxes afterwards paid thereon by such purchaser, his heirs
 7 or assigns, shall be a lien on said lands, and may be en-
 8 forced as any other lien; in all cases where any claimant of
 9 any lands which may hereafter be sold for the non-payment
 10 of taxes, his heirs or assigns, recovers by action or other-
 11 wise the land so sold as aforesaid for taxes, such claimant,
 12 his heirs or assigns, shall refund to the purchaser, his heirs
 13 or assigns, the amount of taxes, interest and penalties due
 14 to the state on the land when sold, together with all other
 15 taxes paid thereon by such purchaser, his heirs or assigns,
 16 with interest to be recovered by action or counter claim,
 17 or otherwise as the case may require; and the same shall be
 18 paid to the person entitled thereto, before such person shall
 19 be evicted or turned out of possession by any claimant re-
 20 covering, by action, the land sold for taxes; *Provided*,
 21 That a tax deed is *prima facie* evidence in all cases of a

22 legal and valid title in the party holding the same, or his
23 assigns.

c 6 1862—p. 40, Sect. 4.

1 SECT. 153. Any person who has a lien by mortgage or
2 otherwise, upon any land on which the taxes have not been
3 paid, may pay such taxes and the interest, penalty and
4 charges thereon, and the receipt of the person authorized to
5 receive such tax, shall constitute an additional lien on such
6 land to the amount therein specified, and the interest there-
7 on, and the amount so paid, and the interest thereon shall
8 be collectable with as a part of, and in the same manner as
9 the amount secured by the original lien.

c 6 1862—p. 40, Sect. 4.

1 SECT. 154. When any tax on any real estate is paid by
2 or collected of any occupant or tenant, or any other per-
3 son, which by agreement or otherwise ought to have been
4 paid by the owner, lessor or other party in interest, such
5 occupant, tenant or other person may recover by action, the
6 amount which such owner, lessor or party in interest ought
7 to have paid, with interest thereon, at the rate of twelve
8 per cent. per annum, or he may retain the same from any
9 rent due or accruing from him to such owner or lessor,
10 for real estate on which such tax is so paid, and the same
11 shall until paid, constitute a lien upon such real estate.

New.

1 SECT. 155. Actions to test the validity of any proceed-
2 ing under this chapter, or to determine any claim made
3 under or by virtue of any such proceeding, shall be com-
4 menced within three years after the sale of the land for non-
5 payment of taxes, and not otherwise; *Provided*, That in
6 the cases contemplated by the sixty-seventh section of this
7 chapter, such action may be commenced within three years
8 after notice of such sale.

c 2 1860—p. 62, Sect. 42.
Amended.

1 SECT. 156. When a sale of any lands, as provided in
2 this chapter, is declared void by judgment of court, or
3 when any such sale is void by reason of the taxes having
4 been regularly paid prior thereto, the money paid by the
5 the purchaser at such void sale shall be refunded to him out
6 of the county treasury, on the order of the county auditor,
7 and so much of said tax as has been paid into the state
8 treasury shall be charged to it by the county auditor, and
9 deducted from the next money due the state on account of
10 taxes.