

CHANGES

IN THE

General Statutes of 1878,

OF THE

STATE OF MINNESOTA,

EFFECTED BY THE GENERAL LAWS OF THE EXTRA
SESSION OF 1881, AND THE REGULAR
SESSION OF 1883.

Arranged with reference to the Chapter and Section Amended.

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order at its meetings, compel [the] attendance of trustees, and punish non-attendance; and it shall be judge of the election and qualification of its members. The president and trustees shall be entitled to receive as compensation the sum of one dollar each per day for time actually employed as such officers, not to exceed ten dollars each in any one year. (*Id.* § 54.)

*§ 258. **Contracts, etc.—how executed.** Every contract, conveyance, commission, license or other written instrument shall be executed on the part of the village by the president and clerk, sealed with the corporate seal, and in pursuance only of authority therefor from the village council. (*Id.* § 55.)

*§ 259. **Dissolution of village corporation—how effected.** Whenever an application in writing, signed by one-third as many electors of any such village as voted for village officers at the last preceding election therefor, shall be presented to the village council, praying for a dissolution of the village corporation, such council shall submit to the electors of such village, at an annual election, or special election called by them therefor, the question whether or not such village corporation shall be dissolved. The form of the ballot shall be, "For dissolution," or "Against dissolution." Said ballots shall be deposited in a separate box, and such election shall be conducted, the votes thereat canvassed, and statement thereof made, filed and recorded as in other cases. (*Id.* § 56.)

*§ 260. **In case of dissolution, village property, how disposed of.** If a majority of the ballots cast at such election, on such proposition, shall be for dissolution, such village shall, at the expiration of six months from the date of such election, cease to be an incorporated village. Within six months the village council shall dispose of the village property, and settle, audit, and allow all just claims against the village. They shall settle with the village treasurer and other officers of the village, and shall cause the assets of the village to be used in paying the debts thereof. If anything remain after paying the village debts, they may designate the manner in which the same shall be used. If they have not sufficiency of funds to pay the debts of the village, they may levy a tax to cover such deficiency, which shall be collected as other taxes, and shall be paid out by the town treasurer in payment of the outstanding village orders or bonds. (*Id.* § 57.)

*§ 261. **Repeal of inconsistent acts.** All acts or parts of acts inconsistent with this act are hereby repealed. (*Id.* § 58.)

See page 204.

CHAPTER XI.

TAXES.

*§ 145. **Tax to pay interest—how levied and collected.** When the bonds of any county, city, village, or township shall be so registered, the state auditor shall annually ascertain the amount of interest for the current year due and accrued and to accrue upon such bonds, and shall make a certificate showing such amount, and transmit the same to the county auditor, at the same time with other taxes to be levied for that year, and the county auditor, from the basis of the valuation of property in such county, city, village, or township, shall estimate and determine the rate per centum on the valuation of property within said county, city, village, or township voting bonds, requisite to meet and satisfy the amount of interest due and to become due for that year, together with the ordinary cost to the state of collection and disbursement of the same, and the amount so certified by the state auditor, and the cost of collecting the same, shall thereupon be deemed added to and a part of the per centum or amount which is or may be levied as provided by law for purposes of state revenue, and shall be so treated by any and all officers or authority in determining levies and making estimates, duplicates, and books for the collection of taxes, and the said tax shall be collected with the state revenue, and all law relating to the collection of state revenue shall apply thereto, except as herein otherwise pro-

vided. (1871, c. 17, § 3, as amended 1881, c. 16, § 1, and 1881, *Ex. Sess.* c. 15, § 1.)

See page 250.

*§ 147. **Taxes—how applied.** The taxes so collected shall be paid over by the county treasurer to the person or persons presenting coupons therefor, if authorized to receive the same, and each coupon so redeemed shall be canceled by said county treasurer, and transmitted to the city, village, township, or other organization from which the same was issued. (*Id.* § 5, as amended 1875, c. 115, § 1; 1881, c. 16, § 2; and 1881, *Ex. Sess.* c. 15, § 2.)

See page 251.

*§ 151. **Mining property—tax on product—rate per cent.** That all corporations now organized, or that may be hereafter organized, under the laws of this state, for the purpose of carrying on the business of mining, smelting, or refining copper or iron ores, or for the purposes of mining coal within this state, may pay into the state treasury annually, on or before the first day of January in each year, in lieu of all the taxes or assessments upon the capital stock, personal property, income, and real estate of such corporation in or upon which real estate such business of mining may be carried on, or which real estate is connected therewith and set apart for such business, the following amounts; that is to say: on and for each ton of copper, fifty cents; on and for each ton of iron ore mined and shipped or disposed of, one cent for each ton; and for each ton of coal mined the sum of one cent per ton,—each ton to be estimated as containing two thousand two hundred and forty pounds; one-half of such payments to be credited to the general fund of the state, and the other half credited to the county or counties in which such mines are located. (1881, *Ex. Sess.* c. 54, § 1.)

*§ 152. **Corporation to make return to state auditor.** That it shall be the duty of each and every corporation accepting the provisions of this act to make return in writing and report to the state auditor, on or before the fifteenth day of December in each year, a true and full statement of each and every ton of copper or iron ore or coal mined and sold or disposed of during the year preceding the date of such return, which statement shall be verified by the oath of the president and secretary of such corporation; that any such officer who shall knowingly make or sign any false or untrue statement in such report or return, shall be deemed guilty of perjury, and on conviction thereof shall be punished as provided in chapter twenty-seven of the General Statutes 1878. (*Id.* § 2.)

*§ 153. **Corporations to file acceptance of act.** That any corporation now organized under the laws of this state, or that may hereafter be organized therein, for the purpose of mining, smelting, or refining copper or iron ores, or for mining coal, may, by resolution duly adopted by its board of directors, accept all the provisions of this act, and that upon the filing of a certified copy of such resolution of acceptance in the office of the secretary of state for this state, such corporations shall be bound by the provisions of this act and thereafter be entitled to all the benefits thereof. (*Id.* § 3.)

See page 251.

CHAPTER XII.

MILITIA.

THE MILITARY CODE.*

*§ 1. **National guard.** The National Guard of the state of Minnesota shall consist of two regiments of infantry and one battery of artillery. (1883, c. 74, § 1.)

See page 251.

(*An act to provide for the organization of the National Guard of the state of Minnesota and the maintenance thereof, and entitled the Military Code. Approved February 14, 1883. Gen. Laws 1883, c. 74.)

(This act supersedes chapter 116, Laws 1881, and all others inconsistent with its provisions.)