

THE
STATUTES AT LARGE
OF THE
STATE OF MINNESOTA

COMPRISING

THE GENERAL STATUTES OF 1866

As amended by subsequent Legislation to the close of the Session of 1873

TOGETHER WITH

ALL LAWS OF A GENERAL NATURE IN FORCE, MARCH 7, A.D. 1873

WITH REFERENCES TO

JUDICIAL DECISIONS OF THE STATE OF MINNESOTA, AND OF OTHER
STATES WHOSE STATUTES ARE SIMILAR

TO WHICH ARE PREFIXED

THE CONSTITUTION OF THE UNITED STATES, THE ORGANIC ACT,
THE ACT AUTHORIZING A STATE GOVERNMENT, AND THE
CONSTITUTION OF THE STATE OF MINNESOTA

VOL. I.

COMPILED AND ARRANGED BY

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1873

CHAPTER XIII.*

OF THE ASSESSMENT AND COLLECTION OF TAXES.

(This Chapter is Chapter XI. of the Statutes of 1866.)

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TITLE I.

OF PROPERTY SUBJECT TO TAXATION AND EXEMPTION.

SECTION 1. *Property subject to taxation.*—All property, whether real or personal, in this state, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of persons residing herein; the property of corporations now existing or hereafter created, and the property of all banks or banking companies, now existing or hereafter created, and of all bankers, except such as is hereinafter expressly exempted, is subject to taxation; and such property, moneys, credits, investments in bonds, joint-stock companies or otherwise, or the value thereof, shall be entered in the list of taxable property, for that purpose, in the manner prescribed by this chapter.

County Treasurer *v. Webb et al*, 11 Minn. 500; St Peter's Church *v. Board of Coms. of Scott Co.*, 12 Minn. 395; McCormick *et al v. Fitch*, 14 Minn. 252; but *vide City of St Paul v. Merritt*, 7 Minn. 258. *Vide also Foster v. Board of Coms. of Blue Earth Co.*, 7 Minn. 140. (State has no power to tax within Indian reservation.)

SEC. 2 (AS AMENDED BY ACT OF MARCH 9, 1867). *Property, real and personal, defined.*—The terms "real property" and "land" wherever used in this chapter, include not only the land itself, whether laid out in town lots or otherwise, with all things contained therein, but also all buildings, structures, and improvements, trees and other fixtures of whatsoever kind thereon, and all rights and privileges belonging or anywise appertaining thereto. The term "investments in bonds" includes all moneys invested in bonds of whatsoever kind, whether issued by incorporated or unincorporated companies, towns, cities, townships, counties, states, or other corporations, held by persons residing in this state, whether for themselves or as guardians, trustees, or agents. The term "investments in stocks" includes all moneys invested in the public stocks of this or any other state, or in any association, corporation, joint-stock company, or otherwise, the stock or capital of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners or stockholders, for the taxation of which no special provision is made by this chapter, held by persons residing in this state, either for themselves, or as guardians, trustees, or agents. The term "personal property" includes—

First. Every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming part of any parcel of real property, as hereinbefore defined, and also all shares of stock in any bank organized under the authority of this state, and all shares of stock in any national bank located within this state.

Second. The capital stock, undivided profits, and all other means not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion or interest in such stock, profits or means, by whatsoever name designated, including every share or portion, right or interest, either legal or equitable, in and to every ship, vessel, or boat, of whatever name or description, used or designed to be used, either exclusively or partially, in navigating any of the waters within or bordering on this state, whether such ship, vessel, or boat is within the jurisdiction of this state or elsewhere, and whether the same is enrolled,

registered or licensed at any collector's office, or within any collection district in this state or not.

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

The term "money" or "moneys" includes gold and silver coin and bank notes, in actual possession, of solvent banks, and every deposit which the person owning, holding in trust, or having the beneficial interest therein, is entitled to withdraw in money on demand. The term "credits" means the excess of the sum of all legal claims and demands, whether for money or other valuable thing, or for labor or service due, or to become due to the person liable to pay taxes thereon, including deposits in banks, or with persons in or out of this state other than such as are held to be money as hereinbefore defined by this section, when added together (estimating every such claim or demand at its true value in money), over and above the sum of legal *bona fide* debts owing by such person. But in making up the sum of such debts owing, there shall be taken into account no obligation to any mutual insurance company, nor any unpaid subscription to the capital stock of any joint-stock company, nor any subscription for any religious, scientific, literary, or charitable purpose; nor any acknowledgment of any indebtedness unless founded on some consideration actually received and believed at the time of making such acknowledgment to be a full consideration therefor; nor any acknowledgment of debt made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion of any liability as surety than the person required to make the statement of such credits believes that such surety is in equity bound, and will be compelled to pay, or contribute, in case there are no securities: *provided*, that pensions receivable from the United States or from any state, salaries or payments expected to be received for labor or services to be performed or rendered, shall not be held to be annuities within the meaning of this chapter.

S. L. 1867, 76. *Vide* 12 Wis. 26, 46; 20 Wis. 366, 623.

SEC. 3. *Property exempt from taxation.*—All property described in this section to the extent herein limited, shall be exempt from taxation, that is to say:

First. Public school houses and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy, use, and enjoyment of the same, and not leased or otherwise used with a view to profit. All public colleges, public academies, all buildings connected with the same, and all lands connected with public institutions of learning not used with a view to profit. This provision shall not extend to leasehold estates of real property held under the authority of any college or university of learning in this state.

Second. All lands used exclusively for graveyards or grounds for burying the dead, except such as are held by any person, company, or corporation, with a view to profit, or for the purpose of speculation in the sale thereof.

Third. All property, whether real or personal, belonging exclusively to the state or the United States.

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

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

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

Seventh. All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town or to any fire company organized therein.

Eighth. All market houses, public squares, or other public grounds, town or township houses or halls, used exclusively for public purposes, and all works, machinery, or fixtures belonging to any town, and used exclusively for conveying water to such town.

Ninth. Each individual in this state may hold exempt from taxation, personal property of any description of which such individual is the actual owner, not exceeding one hundred dollars in value; no person shall be required to list a greater portion of any credits than he believes will be received or can be collected, nor any greater portion of any obligation given to secure the payment of rent, than the amount of rent that shall have accrued on the lease, and shall remain unpaid at the time of such listing; no person shall be required to include in his statement as a part of the personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, which he is required to list, any share or portion of the capital stock or property of any company or corporation which is required to list or return its capital and property for taxation in the state.

Tenth (ADDED BY ACT OF FEBRUARY 28, 1867). All public libraries and real and personal property belonging to or connected with the same.

S. L. 1867, 86.

SEC. 4 (AS AMENDED BY ACT OF MARCH 4, 1867). *Property by whom and how listed.*—Every person of full age and sound mind, not a married man, shall list the personal property of which he is the owner, and all the money in his possession; and he shall also list all moneys loaned, or otherwise controlled by him as the agent or attorney, or on account of any other person, company, or corporation whatsoever, and all moneys deposited subject to his order, check, or draft, and credits due from or owing by any person or body politic, whether in or out of such county. The property of every ward shall be listed by his guardian; of every minor child, idiot or lunatic, having no other guardian, by his father, if living; if not, by his mother, if living; and if neither father nor mother is living, by the person having such property in charge; of every wife by her husband, if of sound mind; if not, by herself; of every person for whose benefit property is held in trust, by the trustee; of every estate of a deceased person by the executor or administrator; of corporations whose assets are in the hands of receivers, by the receiver; of every company, firm, body politic or corporate, by the president or principal accounting officer, partner, or agent thereof; and the personal property of every non-resident shall be listed by the agent of such non-resident, or by the person having the same in possession, or having the care or control thereof. Every person required to list property in behalf of others, by the provisions of this chapter, shall list it in the same township in which he would be required to list it if such property were his

own ; but he shall list it separately from his own, specifying in each case the name of the person, estate, company, or corporation to whom it belongs, and all real property, and merchants' and manufacturers' stock, and all the articles enumerated in the seventh section of this chapter, and all personal property upon farms, and real property not in towns, shall be returned for taxation, and taxed in the township and towns in which it is situated, and all other personal property shall be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time the list thereof was taken by the assessor, if such person resides in the county where such property was listed ; and if not, then such property shall be entered for taxation and taxed in the township where situated when listed, anything in this chapter to the contrary notwithstanding : *provided*, that all shares of stock in any bank organized under the authority of this state, and all shares of stock in any national bank located within this state, whether held or owned by residents or non-residents of this state, shall be listed, assessed, and returned for taxation and taxed in the city, town, township, or place in which the bank is located ; and all such shares of stock shall be deemed to be situated for purposes of assessment and taxation at the place where the bank is located, and shall be listed by the owner or holder thereof, or in case such owner or holder shall fail to list the same, by the president, cashier, or other accounting officer of the bank, or in case of the failure of such officers to make said list, then the assessor shall list the said shares of stock in the name and as the property of the person, corporation, or association who appears from the books of the bank to be the owner or holder thereof. And the assessor shall appraise and determine the actual cash value of such shares, and return the same for taxation in the city, town, township, or place in which the bank is located.

S. L. 1867, 76. *City of St Paul v. Merritt*, 7 Minn. 258 ; *County Treasurer v. Webb et al*, 11 Minn. 500.

SEC. 5. *Leased property, by whom listed.*—Property held under a lease for a term of ten years, and not exceeding twenty-one years, belonging to the state, or to any religious, scientific, or benevolent society or institution, whether incorporated or unincorporated, and school lands, shall be considered for all purposes of taxation as the property of the person so holding the same, and shall be listed as such, by such person or his agent, as in other cases.

SEC. 6. *Person listing property must make oath to statement.*—Each person required by this chapter to list property, shall make out and deliver to the assessor, when required or within ten days thereafter, a statement verified by his oath, of all the personal property, moneys, credits, investments in bonds, stocks, joint-stock companies or otherwise, in his possession or under his control at the time the notice was given him by the assessor to make out such statement, and which, by the provisions of this chapter, he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent, or factor : *provided*, that every person shall list all of his personal property, exempt as well as unexempt property, and the county auditor shall deduct from the property selected by the owner the amount exempt from taxation by the provisions of this chapter, and levy tax upon the remainder.

SEC. 7 (AS AMENDED BY ACT OF MARCH 1, 1872). *Statement shall set forth, what—assessor to determine cash value.*—Such statement shall truly and distinctly set forth :

First. The number of horses, together with their respective ages.

Second. The number of neat cattle and their ages.

Third. The number of mules and asses and their ages.

Fourth. The number of sheep.

Fifth. The number of hogs.

Sixth. Every pleasure carriage of whatever kind.

Seventh. Every watch.

Eighth. Every pianoforte.

Ninth. The total value of all other articles of personal property which such person is by this chapter required to list.

Tenth. The value of the goods and merchandise which such person is required to list as a merchant.

Eleventh. The value of the materials and manufactured articles which such person is required to list as a manufacturer.

Twelfth. The value of credits required to be listed, including all balances of book accounts.

Thirteenth. The value of the moneys invested in bonds, stocks, joint-stock companies, or otherwise, which such person is by this chapter required to list.

Fourteenth. Money required to be listed.

And the assessor shall appraise and determine the actual cash value of said property, and for that purpose may require an exhibit in all cases when same is practicable, and shall examine the person listing said property on oath in relation thereto.

S. L. 1872, 196. *Vide* also S. L. 1867, 76.

SEC. 8. *Oath required when there is no property.*—If there are no articles of personal property, moneys or credits, investments in bonds, stocks, joint-stock companies, or otherwise, which such person is by this chapter required to list on his own account, or account of others, he may set forth such fact to the assessor, who shall require the oath of such person to the truth of the same.

SEC. 9 (AS AMENDED BY ACT OF MARCH 9, 1867): *Property listed at its true value in money.*—Each separate parcel of real property shall be valued at its true and full value in money, excluding the value of crops growing thereon. In determining the true and full value of real or personal property, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis for taxation, nor shall he adopt as a criterion of value the price for which such property would sell at auction, or at a forced sale, or in the aggregate with all the property of his district, but he shall value each tract or lot by itself, and at such sum or price as he believes the same to be fairly worth in money at the time such assessment is made. Each tract or lot of real property belonging to the state, or to any county, city, or charitable institution, whether incorporated or unincorporated, and school lands, held under lease for a term exceeding ten years, shall be valued at such price as the assessor believes could be obtained at private sale for such leasehold or conditional estate. Personal property of every description, investments in bonds, stocks, joint-stock companies, or otherwise, shall be valued at the true and full value thereof, in money. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof, *provided*, that depreciated bank notes shall be entered at their current value.

Every credit for a sum certain, payable either in money, property of any kind, labor or services, shall be valued at the full price of the sum so payable; if for a

specific article, or for a specified number or quantity of any article of property, or for a certain amount of labor, or for services of any kind, it shall be valued at the current price of such property, or for such labor or service, at the place where payable. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believe them to be worth in money. Where the fee of the soil of any tract, parcel, or lot of land is in any person, and the right to any minerals therein in another, the same shall be valued and listed agreeably to such ownership in separate entries, and taxed to the parties owning the same respectively.

S. L. 1867, 76.

SEC. 10. *No deduction for notes to mutual insurance companies, nor unpaid subscriptions.*—No person, company, or corporation, is entitled to any deduction on account of any bond, note, or obligation of any kind, given to any mutual insurance company, nor on account of any unpaid subscription to any religious, literary, scientific, or charitable institution or society, nor on account of any subscription to, or instalment payable on, the capital stock of any company, whether incorporated or unincorporated.

OF LISTING AND VALUING THE PROPERTY OF MERCHANTS, MANUFACTURERS,
AND BANKERS, EXCHANGE BROKERS, AND STOCK JOBBERS, ETC.

SEC. 11. *Merchants defined to state value of merchandise and business.*—Whoever owns or has in his possession or subject to his control, any personal property within this state, with authority to sell the same, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him from any place out of this state, for the purpose of being sold at any place within this state, shall be held to be a merchant; and when he is by this chapter required to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property appertaining to his business as a merchant; and in estimating the value thereof, he shall take as a criterion the average value of all such articles of personal property as he had from time to time in his possession, or under his control, during the year next previous to the time of making such statement, if so long he has been engaged in business; and if not, then during such time as he has been so engaged; and the average shall be made up by taking the amount in value on hand, as nearly as may be in each month of the next preceding year in which the person making such statement has been engaged in business, adding together such amounts, and dividing the aggregate amount thereof by the number of months that the person making the statement may have been in business during the preceding year; but no consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded: *provided*, he has in either case no interest in such property, or any profit to be derived from its sale. The word "person," as used in this and the succeeding sections, includes firm, company, and corporation.

SEC. 12. *Manufacturers defined—to list what.*—Every person who purchases, receives, or holds personal property of any description, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making gain or profit by so

doing, shall be held to be a manufacturer ; and he shall, when required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the average value, estimated as provided in the preceding section, of all articles purchased, received, or otherwise held, for the purpose of being used in whole or in part, in any process or operation of manufacturing, combining, rectifying, or refining, which from time to time he has had on hand during the year next previous to the time of making such statement, if so long he has been engaged in such manufacturing business ; and if not, then during the time he has been so engaged. Every person owning a manufacturing establishment of any kind, and every manufacturer, shall list as part of his manufacturer's stock the value of all engines and machinery of every description, used or designed to be used in any process of refining or manufacturing (except such fixtures as have been considered as part of any parcel of real property), including all tools and implements of every kind used, or designed to be used, for the aforesaid purpose.

SEC. 13. *To report average value of business, when.*—When any person commences any business in any county after the day preceding the first Monday in June in any year, the average value of whose personal property employed in such business has not been previously entered on the assessor's list for taxation in said county, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the first Monday in June next succeeding, and shall pay into the treasury of such county a sum which bears such proportion to the levy for all purposes, on the average so employed, as the time from the day on which he commenced such business as aforesaid, to the day preceding the first Monday of June next succeeding, bears to one year ; but if the person so listing his capital presents a *bona fide* receipt from the treasurer of any county in this state, in which such capital has been previously listed and taxed for the amount of the taxation, and by him paid on the same capital for the same year, he shall not be required to pay taxes again on such capital.

SEC. 14. *Brokers to report average value of property.*—When any person commences or engages in the business of dealing in stocks of any description, or in buying or shaving any kind of bills of exchange, checks, drafts, bank notes, promissory notes, or other kind of writing obligatory, as mentioned in the nineteenth section of this chapter, after the day preceding the first Monday in June in any year, the average value of whose personal property intended to be employed in such business has not been previously entered on the assessor's list for taxation in said county, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the first Monday in June thereafter, and shall pay into the treasury of such county a sum which bears the same proportion to the levy for all purposes, on the average value so employed, as the time from the day on which he commenced or engaged in such business, as aforesaid, to the day preceding the first Monday in June next succeeding, bears to one year,

SEC. 15. *Penalty for failure to report.*—If any person commences or engages in any business as aforesaid, and does not, within one month thereafter, report to the county auditor, and make payment to the county treasurer, as before required, he shall forfeit and pay double the amount required to be paid by the two preceding sections, to be ascertained, as near as may be, by the testimony of witnesses, and

recovered before any justice of the peace, or in the district court, by civil action, in the name of the county treasurer, for the use of the county, and any process issued out of the district court, in such action, shall be directed to the proper officer, and may be served in any county in this state.

SEC. 16. *Corporate property other than of bankers, how listed.*—The president, secretary, or principal accounting officer of every canal, slack water navigation company, railroad company, turnpike company, plankroad company, bridge company, insurance company, telegraph company, or other joint-stock company, except banking or other corporations whose taxation is specifically provided for in this chapter, for whatever purpose they may have been created, whether incorporated by any law of this state or not, shall list for taxation, verified by the oath of the person listing, all the personal property, which shall be held to include road bed, water and wood stations, and such other realty as is necessary to the daily running operations of the road, money and credits of such company or corporation within the state at their actual value in money, in the manner following; unless otherwise provided for by the charters of corporations heretofore created in this state: In all cases return shall be made to the several auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, incorporated town, village, city or ward therein; the value of all movable property shall be added to the stationary and fixed property and real estate; and apportioned to such wards, cities, incorporated towns, villages, or townships, in proportion to the value of the real estate and fixed property in said ward, city, incorporated town, village, or township; and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city, incorporated town, village, or township. It is the duty of the accounting officer aforesaid to make return to the auditor of state, during the month of July of each year, of the aggregate amount of all property real and personal, by him returned, as required by the provisions of this chapter; to the several auditors of the respective counties in which the same may be located. If the county auditor, to whom returns are made, is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or in cases where no return has been made to the county auditor, he is hereby required to proceed to have the same valued and assessed in the same manner as is prescribed in the several sections of this chapter regulating the duties of county auditors, but nothing in this section shall be so construed as to tax any stock or interest in any joint-stock company held by the state of Minnesota: *provided*, that every agency of an insurance company incorporated by the authority of any other state or government, shall return to the auditor of the county in which the office or agency of such company may be kept in the month of July annually, the amount of the gross receipts of such agency, which shall be entered upon the tax list of the proper county, and be subject to the same rate of taxation for all purposes that other personal property is subject to at the place where located.

BANKS AND BANKING COMPANIES.

SEC. 17 (AS AMENDED BY ACT OF MARCH 9, 1867). *President and cashier to make statement—what statement to contain.*—The president and cashier of every banking company incorporated by the laws of this state, and having the right to issue bills for circulation as money, shall make out and return under oath in the

manner hereinafter directed, during the month of June, annually; a written statement containing:

First. The average amount of notes and bills discounted or purchased by such bank or banking company, which amount shall include all the loans or discounts of such bank or banking company, whether originally made or renewed during the year aforesaid, or at any time previous, whether made on bills of exchange, notes, bonds, mortgages, or any other evidences of indebtedness (at their actual value in money), whether previous to, during or after the period aforesaid; and on which such bank or banking company has at any time reserved or received, or is entitled to receive, any profit or other consideration whatever, either in the shape of interest, discount, exchange, or otherwise.

Second. The average amount of all moneys, effects, or dues of every description, belonging to such bank or banking company, loaned, invested, or otherwise used or employed with a view to profit, or upon which such bank or banking company receives or is entitled to receive interest: *provided*, that the average amount of the specie funds of every such bank kept on hand with a view of redeeming its circulation and meeting its accruing liabilities to depositors, and also the average amount of the balances due from other banks upon which no interest, profit, or consideration is reserved or received, shall be excluded in the above estimates of the taxable property of each bank required to be made and returned as aforesaid: *provided*, that nothing contained in this chapter shall be construed as exempting or exonerating from taxation the shares in any bank organized under the authority of the state.

S. L. 1867, 78.

SEC. 18. *Average business, how ascertained.*—To ascertain the amount of notes and bills discounted and purchased, and all other moneys, effects, or dues of every description belonging to such bank or banking company, loaned, invested, or otherwise used or employed, with a view to profit, or upon which such bank or banking company receives or is entitled to receive interest to be returned as aforesaid, there shall be taken as a criterion, the average amount of the aforesaid items for each month during the year next previous to the time of making such statement, if so long such bank or banking company has been engaged in business, and if not, then during such time as such bank or banking company has been engaged in business; and the average shall be made by adding together the amount so found belonging to such bank or banking company in each month so engaged in business, and dividing the same by the number of months so added together.

SEC. 19. *Bankers, brokers, and stock jobbers defined—to make statement.*—Every person who has money employed in the business of dealing in coin, notes or bills of exchange, or in the business of dealing in or buying or shaving any kind of bills of exchange, checks, drafts, bank notes, promissory notes, bonds or other writing obligatory, or stocks of any kind or description whatsoever, shall be held to be a banker, broker, or stock jobber; and shall make out a statement as provided in the two preceding sections, including therein the average value estimated as provided in said sections of all moneys, notes, bills of exchange, bonds, stocks or other property appertaining to his business as a banker, broker, or stock jobber, which he has had from time to time in his possession or under his control, during the next year previous to the time of making such statement, if so long he has been engaged in such business, and if not, then during the time he has been so engaged.

SEC. 20. *Penalty for refusal.*—In case the president and cashier of any bank

refuse or omit to make the statement, required by the eighteenth and nineteenth (seventeenth and eighteenth) sections aforesaid, the auditor of state shall ascertain the amount so required to be returned by the president and cashier, from the last quarterly returns made by such bank to his office, to which he shall add fifty per cent. The auditor of state shall proceed to assess thereupon the amount of taxes for the various purposes assessed upon property in the locality where the said bank has its office, of which assessment the auditor shall give notice to the president and cashier of any such bank. On the twentieth day of January in each year, the auditor shall draw in favor of the treasurer of state upon each and every such banking company for the amount of taxes so assessed, which draft it shall be the duty of the said president and cashier to pay forthwith into the state treasury. And no taxes shall be collected from any bank organized under any law of this state, in any other manner than as provided in the twentieth and twenty-first sections of this chapter.

SEC. 21. *Action commenced, when.*—In default of any such president and cashier to pay the amount of the said draft to the treasurer of state at his office, on or before the thirty-first day of January in any year, the treasurer of state shall immediately notify the attorney general thereof, who shall thereupon proceed in the supreme court of the state, against the said president and cashier, by mandamus, to compel the payment of the said taxes. The attorney general may also, at his option, commence a civil action against the president and directors of said company, in the district court of the second judicial district, in the name of the state, for the amount of such taxes.

SEC. 22. *Taxes, how distributed.*—All taxes so paid to, or collected by, the state treasurer, shall be distributed by the auditor of state in the proportions to which the several counties, townships, and other local organizations are entitled.

SEC. 23. *Auditors to enter statement on duplicate.*—The auditors of the several counties, in which the office of one or more such bankers, brokers, or stock jobbers, as are mentioned in the preceding nineteenth section, is situated, upon receiving the statement provided for in the seventeenth and eighteenth sections of this chapter shall enter the same for taxation upon the duplicate of the proper county, which amount so returned and entered shall be taxed for the same purposes, and to the same extent, that personal property is now or may be taxed, in the place where the office of such banker, broker, or stock jobber is situated, and such tax shall be collected and paid over in the same manner that taxes on other personal property are required by law to be collected and paid over.

Morgan v. Smith, 4 Minn. 104.

SEC. 24. *Fifty per cent. penalty added, when.*—Each auditor of any county, within the limits of which the office of such banker, broker, or stock jobber is located, shall, in case the president, cashier, or other accounting officer of such banker, broker, or stock jobber, as is mentioned in the preceding section, refuses or neglects to make out and deliver to the auditor, the statement required in the seventeenth and eighteenth sections aforesaid, enter upon the duplicate of the proper county for taxation as aforesaid, as the amount of capital, fifty per cent. in addition to the amount of the capital stock of such banker, broker, or stock jobber; and in order to ascertain the average amount of notes and bills discounted or purchased, and all other moneys, effects, or dues of every description, belonging to such banker, broker, or stock jobber, loaned, invested, or otherwise used or employed, with a view to profit, or upon which such banker, broker, or stock jobber

receives, or is entitled to receive interest, such auditor is authorised to take or procure to be taken, the testimony of such of the officers, or other persons known or supposed by him to be conversant with the affairs of such banker, broker, or stock jobber, as may enable him to ascertain the amount upon which such banker, broker, or stock jobber should be taxed, agreeably to the provisions of the seventeenth and eighteenth sections aforesaid, to which amount, when so ascertained, he shall add fifty per cent., which amount he shall then enter upon the duplicate for taxation, as prescribed by this chapter.

TITLE II.

OF ASSESSMENT, AND DUTIES OF ASSESSORS.

SEC. 25 (AS AMENDED BY ACT OF MARCH 9, 1867). *Assessors to file bonds.*—Each person elected or appointed to the office of assessor shall, on or before the first day of June thereafter, file with the county auditor of his county his bond payable to the state of Minnesota, with at least one good freehold surety to be approved by the county auditor, in the penal sum of five hundred dollars, conditioned that he will diligently, faithfully, and impartially perform all and singular the duties enjoined on him by this chapter, and he shall, moreover, take and subscribe on said bond an oath that he will, according to the best of his judgment, skill, and ability, diligently, faithfully, and impartially perform all the duties enjoined on him by this chapter; and if any person so elected or appointed fails to give bond, or fails to take an oath as is required in this section within the time prescribed, it shall be deemed a refusal to serve.

S. L. 1867, 78.

SEC. 26 (AS AMENDED BY ACTS OF MARCH 9, 1867, AND MARCH 1, 1872). *Assessment, when and how made.*—The assessment of all personal property, moneys, credits, investments in bonds, stock, joint-stock companies, or otherwise, and the valuation of all lands and lots, and new structures which have not previously been valued and placed on the duplicate, shall be made between the first Monday of June and the first Monday of July annually, and the assessor of each township or district shall, on or before the first Monday of July annually, leave with each person resident in his township or district, of full age, and not a married woman or insane person, or at the office, usual place of residence or business of such person, a written or printed notice requiring such person to make out for such assessor a statement of the property which by this chapter he is required to list, accompanied with printed forms in blank of the statement required of such person, and the assessor shall, at the time he delivers such notice and blank forms, receive from such person the statement of his personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, verified by his oath, unless such person requires further time to make out such statement, in which case he shall call for such statement before the third Monday of July. The assessor shall at the time he calls for such statement of property, deliver to each person being a resident householder from whom he receives such statement, a notice setting forth in appropriate columns the amounts of personal and real property

assessed against such person, containing a notice of the time and place of meeting of the board of equalization, but any neglect or failure to deliver such notice as aforesaid, shall not be deemed to invalidate such assessment or any levy of any tax thereupon.

S. L. 1867, 79; S. L. 1872, 191.

SEC. 27 (AS AMENDED BY ACT OF MARCH 9, 1867). *Proceedings in case of refusal to deliver statement.*—In every case where any person refuses or neglects to make out and deliver to the assessor a statement of the personal property, moneys, and credits, investments in bonds, stocks, joint-stock companies, or otherwise, as provided by this chapter, or refuses or neglects to take and subscribe an oath as to the truth of such statement, or any part thereof, which he is by this chapter required to verify by his oath, or in case of the sickness or absence of such person, the assessor shall proceed to ascertain the number of each description of the several articles of personal property enumerated in the seventh section of this chapter, and the value thereof, the value of personal property subject to taxation, other than enumerated articles, and the value of the moneys and credits, investments in bonds, stocks, joint-stock companies, or otherwise, of which a statement has not been made to said assessor, as aforesaid, as the case may require; and to enable him so to do he is hereby authorized to examine on oath any person whom he may suppose has a knowledge of the articles or value of the personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, which the person so refusing, or absent or sick, was required to list.

S. L. 1867, 79. *Thompson v. Tinkcom*, 15 Minn. 195.

SEC. 28 (AS AMENDED BY ACT OF MARCH 9, 1867). *Assessor to return value of property from general reputation.*—In all cases in which the assessors are required, in consequence of the sickness or absence of the person whose duty it is to make out a statement of personal property, moneys, credits, investment in bonds, stocks, joint-stock companies, or otherwise, or in consequence of his neglect or refusal to make out or to be sworn to such statement, to ascertain the several items and value of such personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, if the assessor is unable to obtain positive evidence of the items and value of such property, moneys, and credits, he shall return such articles and value as, from general reputation and his own knowledge of facts and circumstances, he believes to be a correct list of the articles and value of such property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, that such person would be by this chapter required to list.

S. L. 1867, 79. *Thompson v. Davidson*, 15 Minn. 412.

SEC. 29 (AS AMENDED BY ACTS OF MARCH 9, 1867, AND MARCH 1, 1872). *To deliver list to clerk of township—what list shall contain.*—Each assessor shall, on or before the second Monday in July annually, make out and deliver to the clerk of his township, in tabular form and alphabetical order, a list of the names of the several persons in whose name any personal property, moneys, credits, investments in bonds, stocks, or joint-stock companies, or otherwise, have been listed in his township, and he shall enter separately in appropriate columns, opposite each name, the name or number of the school district in which such person, company, or corporation is subject to taxation, the aggregate value of the several species of personal

property enumerated in the seventh section of this chapter, as attested by the person required to list the same, or as determined by the assessor, making separate lists of persons residing out of an incorporated town, and of persons who are residents of any incorporated town; the column shall be accurately added up, and in every case where any person whose duty it is to list any personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, for taxation, has refused or neglected to list the same when called on for that purpose by the assessor, or take and subscribe an oath in regard to the truth of his statement of personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person in an appropriate column the words "refused to list," or "refused to swear," and in every case where any person required to list property for taxation has been absent or unable from sickness to list the same, the assessor shall enter opposite the name of such person in an appropriate column, the words "absent" or "sick:" *provided*, that the assessor is hereby authorized to administer oaths to all persons who by the provisions of this chapter are required to swear, and to all persons who by the provisions of this chapter he is authorized to examine upon oath.

S. L. 1867, 79; S. L. 1872, 191 (proviso was added by Act of February 8, 1869, S. L. 1869, 49). *Thompson v. Tinkcom*; 15 Minn. 195. *Vide* 3 Wis. 316 (powers of courts to compel assessors to correct lists).

SEC. 30 (AS AMENDED BY ACTS OF MARCH 9, 1867, AND MARCH 1, 1872). *To deliver statements of property.*—Each assessor shall, at the time he is required by this chapter to make his return of taxable property to the town clerk, also deliver to him all the statements of property which he has received from persons required to list the same, arranged in alphabetical order, and the town clerk shall carefully preserve the same in his office for one year.

S. L. 1867, 79; S. L. 1872, 191.

SEC. 31 (AS AMENDED BY ACTS OF MARCH 9, 1867, AND MARCH 1, 1872). *To make list of real property.*—Each assessor shall annually, at the time of taking a list of personal property, also take a list of all real property situated in his township that has become subject to taxation since the last previous listing of property therein, with the value thereof estimated agreeably to the rules prescribed therefor by the ninth section of this chapter, and of all new buildings or other structures of any kind of over one hundred dollars in value, the value of which has not been previously added to or included in the valuation of the land on which such structures have been erected; and shall make return to the town clerk thereof, at the same time he is required by this chapter to make his return of personal property, in which return he shall set forth the tract or lot of real property on which each of such structures has been erected, the kind of structure so erected, and the true value added to such parcel of real property by the erection thereof; and the additional sum which it is believed the land on which the structure is erected would sell for at private sale in consequence thereof, shall be considered the value of such new structure; and in case of the destruction by fire, flood, or otherwise, of any building or structure of any kind, over one hundred dollars in value, which has been erected previous to the last valuation of the land on which the same stood, or the value of which has been added to any former valuation of such land, the assessor shall determine, as near as practicable, how much less such land would sell for at

private sale in consequence of such destruction, and make return thereof to the town clerk, as in this section provided.

S. L. 1867, 79; S. L. 1872, 191.

SEC. 32 (AS AMENDED BY ACTS OF MARCH 9, 1867, AND MARCH 1, 1872). *To take oath—form of oath.*—Each assessor shall take and subscribe an oath which shall be administered by the auditor or magistrate, and certified by the officer administering the same, and attached to the return which he is required to make to the town clerk, in the following form:

I, _____, assessor for _____, in the county of _____, do solemnly swear, that the value of all personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of which a statement has been made to me by the person required by this chapter, for the assessment and taxation of all property in this state, according to its true value to list the same, is truly returned, as set forth in such statement; that in every case where by law I have been required to ascertain the items and value of the personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of any person, company, or corporation, I have diligently, and to the best means in my power, endeavoured to ascertain the same; and that, as I verily believe, a full list, with the value thereof, estimated by the rules prescribed by said chapter, is set forth in the annexed return; that in no case have I, knowingly, omitted to demand of any person of whom, by said chapter, I was required to make such demand, a statement of the description and value of personal property, or of the amount of moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, which he was required to list, or in any way connived at any violation or evasion, of any of the requirements of said chapter, in relation to the listing or valuation of property, moneys, credits, investments in bonds, stock, joint-stock companies, or otherwise, of any kind for taxation.

S. L. 1867, 79; S. L. 1872, 192.

SEC. 33 (AS AMENDED BY ACT OF MARCH 7, 1867). *To put value of land in assessment roll.*—Each assessor shall in all cases, from the best sources of information within his reach, and according to the rules prescribed in this chapter for valuing real property, ascertain and determine as near as practicable the true value of each separate tract of land appearing in the assessment roll furnished him by the county auditor, and he shall set down opposite each tract of land in such assessment roll the true value thereof so ascertained and determined, and he shall note in his plat book separately the value of all houses, mills, and other buildings which exceed one hundred dollars in value on any such tract of land other than town lots, which shall be carried out as a part of the value of such tract, and he shall also enter in his plat book the number of acres of arable or plow land, and the number of acres of wood and uncultivated land, as near as may be.

S. L. 1867, 138. *Vide Nash v. City of St Paul*, 8 Minn. 172.

SEC. 34. *May enter buildings.*—For the purpose of enabling the assessor to determine the value of buildings and other improvements, he is required to enter, with the consent of the owner or occupant thereof, and fully to examine all buildings or structures of whatever kind which are not by this chapter expressly exempted from taxation.

SEC. 35 (AS AMENDED BY ACT OF MARCH 1, 1872). *Shall make return to*

auditor.—Each town board of equalization shall, on or before the first Monday in August, one thousand eight hundred and sixty, and every second year thereafter, make out and deliver to the auditor of the county a return in tabular form, contained in a book to be furnished them by such auditor, of the amount, description, and value of real property subject to be listed for taxation in their district, which return shall contain—

First. The names of the several persons in whose names the several tracts of real property, other than town property, in each township within his district, have been listed; and in appropriate columns opposite each name, a description of each tract, designating the number of acres, the number of the section, and the part thereof, and the township or survey, listed in such name, and the value of each separate tract as determined by the said board.

Second. The names of the several persons in whose names the several lots of real property in each town in their district have been listed; and in the appropriate columns opposite each name, the description of each lot, and the value thereof, as determined by the assessor; and the description shall designate the town and the number of the lot, and the part thereof; and if part of a lot is listed, it shall state the number of feet on the principal street on which it abuts. If the name of the owner of any tract of land or lot is unknown, the word “unknown” shall be entered in the column of names opposite said tract or lot.

S. L. 1872, 192.

SEC. 36. *Shall make separate list of public property.*—The assessor at the time of making the assessment of real property subject to taxation, shall enter in a separate list pertinent descriptions of all burying grounds, public school houses, houses used exclusively for public worship, and institutions of purely public charity, and public buildings and property used exclusively for any public purpose, with the lot or tract of land on which such house or institution or public building is situated, and which are by this chapter exempt from taxation; and he shall value such houses, buildings, property, lots, and tracts of land at their true value in money, in the same manner that he is required to value other real property, designating in each case the township or town, and number of the school district, or the name or designation of the school, religious society, or institution to which each house, lot, or tract belongs; or if such property is held and used for other public purposes, he shall state by whom or how it is held.

SEC. 37. *May employ assistant.*—Any assessor who deems it necessary to enable him to complete within the time prescribed by this chapter the listing and valuation of the property, moneys, and credits of his district, township, or ward, may, with the approbation of the county auditor, appoint some well qualified citizen of his county or township to act as an assistant, and assign to him such portion of his district or township as he thinks proper; and each assistant so appointed shall, within the division of such district or township assigned to him, under the direction of the assessor, after giving bond and taking an oath as prescribed in this chapter, perform all the duties enjoined upon, vested in, or imposed upon assessors by the provisions of this chapter.

SEC. 38 (ACT OF FEB. 28, 1873). *Assessors compelled to assess personal property not exempt by law.*—If any assessor, when performing the duties of his office, shall neglect or refuse to assess any note or notes, mortgages, moneys, credits, bonds other than United States bonds, or any other personal property which comes to his

knowledge, or neglects to examine any person on his or her oath who may be in his jurisdiction, touching his or her instruments in notes, mortgages, bonds other than United States bonds, moneys, credits, and all other personal property, such assessor shall be deemed guilty of a misdemeanor, and on proof of such neglect shall be fined not less than fifty nor more than one hundred dollars for each offense, which shall be recoverable in any court having competent jurisdiction within the county where such offense was committed. All fines recovered under this act shall be paid into the county treasury, and shall belong to the poor fund, and be expended in the support of the poor of the county.

S. L. 1873, 165. For powers and duties of assessors *vide* 11 Wis. 1; 16 Wis. 1. What property may be reassessed, and the powers of the legislature therein, 17 Wis. 71; 19 Wis. 509; 23 Wis. 590.

DUTIES OF COUNTY AUDITORS.

SEC. 39 (38). *On partition of property, auditor shall change list.*—When an alteration of any entry on the grand list becomes necessary, by reason of the partition of any tract of land or town lot, the county auditor, on receiving information thereof, shall transfer to the several parties in partition the portion set apart to each, particularly describing the parts so transferred; and shall apportion and transfer the valuation of such land or town lot to the several parties in proportion to their respective interests therein, previous to such partition.

SEC. 40 (39). *To make transfer, when.*—When any county auditor is satisfied that the transfer of any land or town lot, or any part thereof, has become necessary, by reason of a sale thereof, or any part thereof, for taxes, a sale by a sheriff or other officer, by virtue of an execution, order, or judgment of court, or by reason of a devise or descent, he shall make such transfer; and in such case, if a part only of the tract of land or town lot is transferred, the proportion of the valuation to be transferred therewith shall be ascertained by the assessor, and for that purpose the auditor shall furnish the assessor with a list of such lands and town lots at the time specified herein for delivering the assessment roll.

SEC. 41 (40, AS AMENDED BY ACT OF MARCH 4, 1869). *Transfer, how made—when register to refuse to record deed.*—When the transfer of any land or town lot, or any part thereof, becomes necessary by reason of a sale or conveyance by deed, and such conveyance is of the entire tract or lot, or part thereof, as charged on the duplicate, such transfer shall be made by the county auditor, upon the presentation of such deed by the purchaser or his agent; and in case such conveyance is of less than the whole tract or lot, or part thereof, as charged on the duplicate, said county auditor shall transfer the same whenever the seller and purchaser agree thereto in writing, signed by them, or personally appear before the auditor and agree upon the amount of valuation to be transferred therewith; but if the seller and purchaser cannot agree as to the amount of valuation to be transferred, the auditor shall place said portion of land or lot on the list, to be by him made according to the preceding section; and the value thereof shall be ascertained by the assessor in the same time and manner as other lands contained in said list: *provided*, that if the county auditor is satisfied that the proportion of the valuation so agreed to be transferred is greater than the proportional value of the land or lot to be transferred therewith, and that such agreement was made by collusion of the parties, and with a view fraudulently to evade the payment of any taxes which might be legally assessed on the entire tract

or lot, he may refuse to make such transfer; and when any such transfer has already been procured by fraudulent agreement, the same shall be canceled by the auditor, and the land or lot so transferred be charged with taxes in the same manner as though said transfer had not been made, and such auditor shall endorse on all deeds of conveyance presented to him for transfer, a statement with his signature thereto, that the proper entry of such transfer has been made in his office, unless said deed is of lands not entered for taxation on his books, in which case he shall endorse thereon, "not entered for taxation." The county auditor shall at the same time ascertain, from the records and books in his office, whether or not all taxes are paid on the land or real property described in said deed, and shall enter upon the same over his signature the words "taxes paid" or "taxes not paid," and unless the entry "taxes paid" is made upon any deed, the register of deeds shall refuse to receive or record the same, and any violation of the provisions of this section by the register of deeds shall be deemed a misdemeanor, and upon conviction thereof he shall be punished by a fine not exceeding one hundred dollars.

S. L. 1869, 99.

SEC. 42 (41). *Town plat not to be recorded unless taxes are paid.*—No plat of any town site or addition thereto, or of any change therein, or order of any court, vacating, altering, or changing in any manner any town site or addition thereto, shall be recorded by the register of deeds unless the proper county auditor's certificate is endorsed thereon, showing that all taxes on such town site or addition are paid: *provided*, that in the case specified in this and the preceding section, when the land has been sold or forfeited for taxes; as provided in this chapter, and before any proceeding has been instituted to set aside such sale or forfeiture, the entry upon the deed, or plat, shall be "taxes paid by sale of lands (or forfeiture) described within." If only a portion of the land described in any deed, or plat, has been sold or forfeited, upon payment of taxes due on the remainder, if any, the entry shall be according to the fact, and such instrument shall be entitled to record.

SEC. 43 (42). *Numerical order of sections to be observed in duplicates.*—The county auditor may, in making out his duplicate of taxes, place each town lot in its numerical order, and each separate parcel of land in each township according to the numerical order of the section.

SEC. 44 (43, AS AMENDED BY ACT OF MARCH 1, 1872). *Auditor to deliver assessment roll.*—The county auditor shall annually, on or before the first Monday of May, make out and deliver to the assessor an assessment roll of all lands and town lots within his county, which are found from his knowledge, or from the certificate of the auditor of state, to have become subject to taxation, and which have not been appraised for that purpose, directing such assessor to assess the same and make return thereof to the town clerk of his township on or before the third Monday of July.

S. L. 1872, 192.

SEC. 45 (44). *To deliver assessment roll of all property, when.*—The county auditor of each county shall, as soon as practicable after the first day of May, one thousand eight hundred and sixty, and every second year thereafter, make out and deliver to the assessor of each township, incorporated town, ward or city in his county, an assessment roll compiled from the books in his office, containing a description of each tract and lot of real property situate within such township, incorporated town, ward or city, with the name of the owner thereof, if known, and the

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

SEC. 45. REPEALED BY ACT OF MARCH 7, 1867.

S. L. 1867, 137.

SEC. 46. *Failure to list prevented by sickness or absence, list may be made at any time.*—If any person required to list property for taxation is prevented by sickness or absence from giving to the assessors such statement, such person or his agent having charge of such property may, at any time before the assessment of taxes thereon by the county auditor, make out and deliver to the county auditor a statement of the same as required by this chapter, and the county auditor shall, in such case, make an entry thereof in the return for the proper township, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the county auditor from any person who refused or neglected to make oath to his statement, when required by the assessor, as provided herein, nor from any person unless he makes and files with the county auditor an affidavit that the person required by this chapter to list the same, was absent from his township, without design to avoid the listing of his property, or was prevented by sickness from giving to the assessor the required statement, when called on for that purpose. If, from a careful examination of the returns made by the assessors, the county auditor discovers that any tract of land or town lot, or part of either, in his county, has been omitted in the returns of such assessors, he shall add the same to his list of real property, with the name of the owner, and forthwith notify the assessor, in whose return such omission occurred, thereof, who shall forthwith proceed to ascertain and return to the county auditor the value of the tract or lot, or part thereof; or in case of the inability or neglect of the assessor, the auditor shall ascertain the value of such tract or lot, or parcel thereof, and add the same to the list of real property.

SEC. 47. *Erroneous return corrected.*—The county auditor, if he has reason to believe, or is informed that any person has given to the assessor a false statement of the personal property, moneys, or credits, investments in bonds, stocks, joint-stock companies, or otherwise, or that the assessor has not returned the full amount required to be listed in his ward or township, or has omitted or made an erroneous return of any property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, which are by law subject to taxation, shall proceed at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge such persons on the duplicate with the proper amount of taxes; to enable him to do which, he is hereby authorized and empowered to issue compulsory process and require the attendance of any person whom he may suppose to have a knowledge of the articles or value of the personal property, moneys, or credits, investments in bonds, stocks, joint-stock companies, or otherwise, and examine such person on oath in relation to such statement or return; and the auditor in all such cases shall notify every such person before making the entry on the duplicate, that he may have an opportunity of showing that his statement or the return of the assessor is correct; and the county auditor shall, in all cases, file in his office a statement of the facts or evidence upon which he made such correction; but he shall in no case reduce the amount returned by the assessor,

without the written assent of the auditor of state given on a statement of facts submitted by the county auditor. In all such cases in which any person makes a false statement of the amount of property for taxation, to evade the payment of taxes, in whole or in part, the person making such false statement shall be liable for and pay all costs and expenses that may be incurred under the provisions of this chapter, and the same fees and costs shall be allowed and paid as now are, or may be allowed by law, for similar services, and if not paid may be collected before any justice of the peace of the proper county by action in the name of the county commissioners, but in all cases where the statement is found correct, and there is no intention to evade the payment of taxes, the costs and expenses incurred under this chapter shall be paid out of the county treasury of the proper county, on the order of the county auditor.

SEC. 48. *Errors in name or description corrected.*—Each county auditor shall, from time to time, correct any errors which he may discover in the name of the owner, in the valuation, description, or quantity of any tract or lot contained in the list of real property in his county; but in no case shall he make any deduction from the valuation of any tract or lot of real property, except such as is ordered, either by the state board or by the county board of equalization, in conformity with the provisions of this chapter, or upon the written order of the auditor of state; which written order shall only be made upon a statement of facts submitted to the auditor of state in writing.

SEC. 49. *Valuation corrected, when.*—Each county auditor shall correct the valuation of any parcel of real property, on which any new structure of over one hundred dollars in value has been erected, or on which any structure of the like value has been destroyed, agreeably to the return thereof made in accordance with the provisions of this chapter by the assessor, and assess the taxes upon such corrected valuation.

SEC. 50. *Auditor to make book—form of book.*—Each county auditor shall make out, in a book prepared for that purpose, in such a manner as the state auditor prescribes, a complete list or schedule of all the taxable property in his county, and the value thereof, as equalized, arranged in the form following:

Each separate tract of real property in each township in his county, other than town property, shall be contained in a line opposite the name of the owner, arranged in numerical or alphabetical order. Each separate lot or tract of real estate in each town shall be set down in a line opposite the name of the owner, arranged in numerical or alphabetical order. The value of personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of each person, company, or corporation within each township, shall be set down in a column opposite the name of the owner, person, or corporation in whose name the same is listed. The names of persons in each township who are not residents of any incorporated town shall be set down in alphabetical order in one list, and the names of persons who are residents of any incorporated town shall be entered in another list in alphabetical order.

SEC. 51 (AS AMENDED BY ACT OF MARCH 9, 1867). *Shall furnish blank forms.*—County auditors shall, before the fifteenth day of May annually, make out blank forms and instructions, and forward to the assessors.

S. L. 1867, 79.

SEC. 52 (AS AMENDED BY ACT OF MARCH 9, 1867). *Shall send abstract of*

real property to state auditor.—Each county auditor shall, on or before the first Monday of October, one thousand eight hundred and sixty, and every second year thereafter, make out and transmit to the auditor of state, an abstract of the real property of each township in his county, which shall set forth :

First. The number of acres, exclusive of town lots, returned by the several assessors in his county, with such additions as have been made thereto.

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

Third. The aggregate value of the real property in each town in his county, as returned by the several assessors, with such additions as have been made thereto.

Fourth. He shall also at the time aforesaid make out and transmit to the auditor of state an abstract of the personal property in each township, town, and city of his county, in such form as the auditor of state shall prescribe.

S. L. 1867, 79.

SEC. 53 (AS AMENDED BY ACT OF MARCH 9, 1867). *Shall make abstract of duplicate.*—Each county auditor shall make out and transmit by mail to the auditor of state before the fifteenth day of November, annually, a complete abstract of the duplicate of his county, stating the number of acres of land assessed, the value of such land and the structures thereon; the value of town and city lots, including structures; the total value of personal property, and the aggregate value of all taxable property in his county, and of the total amount of taxes for all purposes assessed thereon for that year; he shall also at the same time make out and transmit to the auditor of state an abstract of the number and value of each of the enumerated articles, the value of merchants' and manufacturers' stock, and the value of all other personal property, moneys, credits, and investments in bonds, stocks, joint-stock companies, or otherwise, and the value of all other articles of personal property, as returned by the assessors, or as fixed by the county board of equalization; said abstracts shall be made out in such form as the auditor of state shall prescribe.

S. L. 1867, 79.

SEC. 54. *Shall determine amount of levy on each tract or lot.*—Each county auditor, after receiving from the auditor of state, and such officers and authorities as are legally empowered to determine the rates or amounts of taxes to be levied for the various purposes authorized by law, statements of the rates and sums to be levied for the current year, shall forthwith proceed to determine the sums to be levied upon each tract or lot of real property, adding the taxes of any previous year that may have been omitted, and upon the amount of personal property, moneys, and credits, listed in his county, in the name of each person, which shall be assessed equally on all real and personal property subject to such taxes, and set down in one or more columns, in such manner and form as the auditor of state prescribes; and in all cases where the whole amount of taxes upon personal property, moneys, and credits of any person, shall not amount to ten cents, the auditor shall not enter the same upon the duplicate, if such person has no other taxable property.

SEC. 55. *Shall deliver grand duplicate, when.*—The county auditor shall deliver the grand duplicate to the county treasurer, on or before the first day of December in

each year. He shall attend at his office on or before the last day of February, and also on or before the tenth day of October, annually, to make settlement with the treasurer of his county, and ascertain the amount of taxes with which such treasurer is to stand charged; and the auditor shall, at each February settlement, take from the duplicate previously put into the hands of the treasurer for collection, a list of all such taxes as such treasurer has been unable to collect, therein describing the property on which said delinquent taxes are charged, as the same is described on such duplicate, and shall note thereon in a marginal column, the several reasons assigned by such treasurer why such taxes could not be collected; and such last-mentioned list shall be signed by the treasurer, who shall testify to the correctness thereof, under oath, to be administered by the auditor; and in making such list, the delinquencies of each township shall be kept separate and distinct; and after deducting the amount of taxes so returned delinquent, and the collection fees allowed the treasurer, from the several taxes charged on the duplicate, in a just and ratable proportion, the treasurer shall be held liable for the balance of such taxes; and the auditor shall certify in the manner required by law, the balance due to the state, the balance due to the county, the balance for road purposes, and the balance due to the townships, and shall forthwith record such delinquencies in his office.

SEC. 56 (AS AMENDED BY ACT OF MARCH 2, 1869). *Shall keep account and draw orders.*—The county auditor shall open an account with each township, city, incorporated village, or school district in his county, in which immediately after his semi-annual settlement with the county treasurer in each year, he shall credit each township, city, or incorporated village, or school district, with the net amount so collected for the use of any such township, village, or school district, and upon application of any town, city, village, or school treasurer, the auditor shall give him an order on the county treasurer for the amount due such township, city, village, or school treasurer, and shall charge them respectively with the amount of such order: *provided*, that the person so applying for such order shall deposit with the auditor a certificate from the clerk of the township, city, village, or district, stating that such person is treasurer of such township, city, village, or district duly elected or appointed; and he has given bond according to law, and the auditor shall make out and transmit by mail, on or before the fifteenth of March annually, to the clerk or recorder of each organized township or incorporated city in the county, a statement of all delinquent taxes due said town or city, which statement shall be filed and safely kept by said clerk or recorder in his office.

S. L. 1869, 46.

SEC. 57. *Shall send delinquent list to state auditor.*—The county auditor shall send by mail to the auditor of state, one paper containing a list of the delinquent and forfeited lands, and a copy of the account of the printer as sworn to by him and allowed by the auditor.

SEC. 58 (AS AMENDED BY ACT OF MARCH 9, 1867). *Shall file statements in separate bundles.*—County auditors, in filing away the statements of the taxable property of the individual tax-payer, as returned by the assessors in pursuance of law, shall file the statements aforesaid, returned from the different townships in separate bundles, each township by itself, instead of filing each statement separately.

S. L. 1869, 80.

SEC. 59. *Shall record delinquent list.*—The delinquent list shall be recorded by the county auditor immediately after his annual settlement with the county treasurer in February, an abstract of which, in such form as the auditor of state shall prescribe, shall be sent to his office with the settlement sheet of the county treasurer, and no taxes returned delinquent shall be paid into the state treasury except by the county treasurer.

SEC. 60 (ACT OF MARCH 10, 1873). *County auditor shall make apportionment to the several funds, etc.*—The county auditor shall apportion to the several funds the amount of moneys received from the sale of lands and town lots forfeited to the state for the non-payment of taxes, after deducting the expenses of sale, distributing said amount to the several funds for which said taxes were originally levied, and the county treasurer shall apply them accordingly, and shall receive two per centum on all moneys by him received, as provided in this section: *provided*, that the interest received in the payment or redemption of all delinquent taxes shall be apportioned by the county auditor to the revenue fund of the county, to be applied in payment of the fees of the county treasurer.

S. L. 1873, 160. *Vide* also S. L. 1870, 110.

SEC. 61. *Shall charge treasurer with moneys, and make annual list.*—The county auditor shall charge the county treasurer with all moneys by him received, under the provisions of the preceding section; and shall make out an annual list of lands and town lots, upon which payments have been made as aforesaid, specifying therein the proportion of such money belonging to the state, and shall forward said list to the auditor of state, by the county treasurer, at the time of paying over the state tax, and the county treasurer shall pay into the state treasury the state's proportion of such money, at the time he pays the other taxes due the state.

SEC. 62. *If taxes are paid, and the land is sold, the sale is void—money to be refunded.*—If the taxes charged on any land or lot are regularly paid, and such land erroneously returned, delinquent and sold for taxes, the sale thereof is void; and the money paid by the purchaser at such void sale shall be refunded to him out of the county treasury, on the order of the county auditor; and the county auditor shall retain the same in his next semi-annual settlement, and charge the state treasury therewith in said settlement.

SEC. 63. *Publication of delinquent list omitted one year, may be made next year.*—In all cases where any county auditor, by inadvertence and mistake, omits to publish the delinquent list of his county, or any tract in said list, according to the requirements of this chapter, it shall be his duty, in case the taxes and penalty with which the lands and town lots therein stand charged, are not paid before the time of advertising the delinquent list of the next succeeding year, to advertise, certify, record, and publish the same as a part of the delinquent list of such succeeding year.

SEC. 64. *Certificate given, when.*—Upon any application, by letter or otherwise, to pay taxes on any land, the auditor or treasurer shall give to the applicant, without charge, a certificate under his hand and seal, of the amount of taxes and costs due thereon, or if the land has not been assessed or the taxes have been paid, he shall certify the fact accordingly, and in such cases such certificate, and the certificate of the auditor that the taxes have been paid on any deed, and the treasurer's receipt for taxes shall be conclusive evidence of the facts therein stated; and no sale made of lands, with reference to which such certificate that the taxes

are paid, or have not been assessed, or receipt has been given, shall be valid or of any effect, and if such sale is made, the auditor, on application of the purchaser, shall draw his order on the treasurer for the amount paid by said purchaser at such sale, and interest thereon at the rate of twelve per cent. per annum, and deliver the same to the purchaser.

SEC. 65. *Auditor to make transfer on duplicate.*—Every county auditor hereafter delivering any certificate of purchase of forfeited lands, or other lands sold for taxes, shall immediately, on his duplicate, transfer the same to the name of the purchaser, charging the sum of ten cents, which shall be considered part of the expenses of the sale, and if any county auditor neglects to make such transfer, he is liable to an action by any person injured thereby, as for neglect of official duty.

SEC. 66. *Proceedings when land is returned delinquent by mistake.*—When any tract of land or town lot is returned delinquent for the non-payment of taxes, and placed on the duplicate of the succeeding year, and the owner or person liable to pay taxes therefor produces the receipt of the treasurer for such taxes of the preceding year, it shall not be lawful for the county auditor or treasurer to make any deduction from the duplicate of such tax, interest, or penalty, but the same shall be chargeable to the treasurer, as if such receipt had not been produced. But the treasurer shall receive such receipt in discharge of the tax for the year that is returned delinquent with the interest and penalty. And the auditor of the county shall credit such treasurer with the amount, and forthwith proceed, by a civil action, to collect such taxes, interest, and penalty from the treasurer who gave such receipt.

SEC. 67 (AS AMENDED BY ACT OF FEB. 27, 1868). *Fees for publication.*—There shall hereafter be allowed to the publishers of newspapers for advertising the delinquent and forfeited tax lists of the several counties, the sum of fifteen cents for each description, and whenever more than one government subdivision or tract of land or town lot shall be included in a single descriptive sentence, the same shall be deemed one description, and the county auditor of each county shall charge the same to each tract when so advertised.

S. L. 1868, 53. *Vide also S. L. 1867, 74.*

SEC. 68. *Expenses of litigation, when allowed.*—Whenever a civil action is commenced against any person holding the office of county treasurer or county auditor, or other county office, for performing or attempting to perform, any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor, or other officer shall be allowed and paid out of the county treasury reasonable fees of counsel and other expenses for defending such action, and the amount of any damages and costs adjudged against him; which said fees, expenses, damages, and costs shall be apportioned ratably by the county auditor among all the parties entitled to share the revenue so collected, and by the said auditor shall be deducted from the shares or portions of revenue at any time payable to each, including as one of said parties the state itself, as well as the counties, townships, cities, villages, school districts and organizations, entitled as aforesaid.

SEC. 69. *Penalty for neglect of duty.*—Every county auditor, and every district and township assessor, who, in any case, refuses or knowingly neglects to perform any duty enjoined on him by this chapter, or who consents to or connives at any evasion of its provisions, whereby any proceeding required by this chapter

is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax list at less than its true value, shall, for every such neglect, refusal, consent, or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction.

SEC. 70. *Rate of taxation.*—The several county auditors are not required to assess on the taxable property of their counties, or of any township, city, incorporated village or school district therein, for any purpose, nor for all purposes added together, any rate of taxation containing or resulting in any fraction other than a decimal fraction, nor in any decimal fraction less than one-twentieth of a mill; but if the sum required to be raised for any or for all purposes, results in a fraction less than one-fortieth of a mill, such fraction shall be dropped, and if more than one-fortieth of a mill, the difference between such fraction and one-twentieth of a mill shall be added to such resulting fraction.

SEC. 71. *Auditor to furnish blanks for taking products of the soil.*—The county auditor shall furnish to the assessors such blanks as are necessary for taking the number of acres of wheat, rye, barley, buckwheat, corn, oats, beans, potatoes, sorghum, timothy, clover seed, and all other produce, and the quantity of each produced in their township, and the said county auditor shall, as soon as possible after the aforesaid statements are returned to him, make out and forward the same to the auditor of state, in conformity with such regulations and forms as the said auditor may prescribe.

DUTIES OF COUNTY COMMISSIONERS.

SEC. 72. *Commissioners to determine amount of tax.*—The commissioners of each county shall, at their September session annually, determine on the amount to be raised for ordinary county purposes, for the support of the poor, and for interest and principal on the county debt. They shall set forth upon the record of proceedings specifically the amount to be raised for each of the above described purposes. The county auditor shall carefully ascertain the net amount collected for each purpose under said levy; and it shall not be lawful to use any specific fund for any other purpose than the one for which the same was specifically levied until the purpose for which such tax was levied is accomplished.

SEC. 73. *May add fifty per cent., when.*—Whenever a greater amount of tax is necessary for any county than the rates hereinafter mentioned will respectively afford, for the payment of any debt already contracted for county purposes, the commissioners may add to the rate of taxation of such county, not exceeding fifty per centum; which additional tax shall be exclusively appropriated to the purpose for which it is raised.

SEC. 74. *May levy tax to pay floating debt.*—The commissioners of any county that has a floating debt in county orders (and the amount authorized by the present existing laws to be levied for county purposes is insufficient to defray the expenses of such county and pay the interest on said debt), may, if they deem it just and right, levy a sufficient amount to pay the interest on said debt; which tax, when collected, shall be applied to paying the interest on the county debt, and not otherwise.

SEC. 75. *Delinquent list to be read.*—The several boards of county commissioners, annually, at their September session, shall cause the delinquent list of personal property to be publicly read on the second day of said session, and said commissioners may at that time direct the county auditor to strike from such list such taxes as may, in their opinion, be uncollectable, and the county auditor shall immediately make a certified statement of the amount of state tax, so abated by the county commissioners, to the auditor of state, who shall thereupon credit such county with the amount so certified, and said county commissioners shall, at said session, direct their county treasurer to proceed to collect in the manner prescribed in this chapter, any delinquent taxes remaining on said list.

SEC. 76. *Tax and penalty abated, when.*—The board of county commissioners of each county, upon proper cause shown by the party aggrieved, shall have power to make such an abatement of taxes or penalties, or both, assessed or incurred against any property in any case as they may deem just, and also to order any tax paid which has been improperly assessed or paid by mistake, to be refunded by the county treasurer, and the taxes so refunded shall be chargeable to and be deducted from the several funds on account of which the same were collected in the hands of the county treasurer: *provided*, that all applications for relief under this section shall be made within one year from the first day of January next ensuing the levy of such tax.

DUTIES OF TOWN AND CITY CLERKS.

SEC. 77. *Amount of tax to be sent to auditor.*—The town or city clerks of the several townships and cities shall, on or before the first day of September annually, transmit to the county auditor the amount to be raised according to law, in such township or city for that year. The levy for said purposes shall be specific, and so entered upon the record of the proceedings of the supervisors, and certified to the county auditor, who shall levy the same on the duplicate, and when settlement is made with the county treasurer he shall carefully ascertain the net amount collected for each purpose, and such specific fund shall not be used for any other purpose than the one for which the same was specifically levied.

RATE OF TAX FOR COUNTY AND TOWN PURPOSES.

SEC. 78. *Rate of tax.*—There shall be levied annually on each dollar of taxable property in this state (other than such as by law is otherwise taxed) as valued and entered on the grand list of taxable property for the several purposes in this chapter enumerated, taxes at the rates hereafter specified, namely: All county expenses of each of the several counties, other than for roads and bridges, and the payment of the interest and principal of the debts of the county, such rate as the commissioners of such county determine to be necessary, not exceeding ten mills on the dollar on the taxable property of the county. For township purposes on the taxable property in the township as entered and valued on the grand list such sum as the town clerk shall certify to the county auditor has been voted by such town not exceeding five mills on the dollar: *provided*, the aforesaid limitation shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city or incorporated town or village for the purpose of paying the cost thereof and the damages occasioned thereby: *and provided further*, that nothing in this section shall be construed to prevent the county commissioners, township super-

visors or corporate authorities of any city, town, or village, from levying any tax which by any special law they are authorized to levy.

SEC. 79. *No debt to be contracted requiring more than maximum rate of tax to pay.*—It shall be unlawful for the corporate authorities of any county, township, city, town, or village, unless specially and expressly authorized by law, to contract any debt or incur any pecuniary liability for the payment of either the principal or interest of which during the then current year, or any subsequent year, it will be necessary to levy on the taxable property of such county, township, city, town, or village, a higher rate of tax than the maximum rate prescribed by this chapter.

SEC. 80. *Contract for greater debt, void.*—Every contract made in contravention of the provisions of the foregoing section, is utterly null and void in regard to any obligation thereby imposed on the corporation on behalf of which such contract purports to be made; but every commissioner, officer, agent, supervisor, or member of any municipal corporation that makes or participates in making or authorizes the making of any such contract, shall be held individually liable for its performance; and every commissioner, supervisor, director, or member of any city, town, or village council, or other officer or agent of any such municipal corporation present when any such unlawful contract was made or authorized to be made, shall be deemed to have made, or to have participated in making, or to have authorized the making the same, as the case may be, unless if present, he dissented therefrom, and entered, or caused to be entered, such dissent on the records of such municipal corporation, or of its councils, supervisors, or other officers or agents.

TITLE III.

EQUALIZATION OF TAXES.

TOWN BOARD OF EQUALIZATION.

SEC. 81 (159, ACT OF MARCH 1, 1872). *Town board of equalization, its powers.*—The town clerk, township assessor, and supervisors of the township, or the council in incorporated villages, or a majority of them, shall form a town board for the equalization of the real and personal property of their township. They shall meet on the second Monday of July, annually, and on such other days between that day and the third Monday in July ensuing, as may be necessary or convenient at the usual place of holding elections in their several townships, when the town clerk shall lay before them the returns of the real and personal property made by the assessor of such township, and having each taken an oath fairly and impartially to equalize the value of the real and personal property of such township agreeably to the provisions of this chapter, they shall immediately proceed to examine, ascertain, and see that all taxable property in their township has been properly placed upon the list and duly returned by the assessor, and in case the assessor by inadvertence or otherwise shall have omitted to place upon the list or make return any property real or personal that should have been listed by him, it shall be the duty of said board to place the same upon the list, with the true value thereof, and proceed to equalize the valuation so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the tax list at the true and

full value, and for this purpose they shall possess the power and authority, and be governed by the following rules :

First. When said board are satisfied that the list and statement of the assessor so returned does not contain a full and complete list and statement of all the property both real and personal, including all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, it shall be the duty of said board to place all such taxable property omitted by the assessor with its true cash value upon such list, and for the purpose of inquiring into such omissions of the assessor and ascertaining the true value of the property placed upon the list and statement of the assessor, said town board shall have as full power as a justice of the peace for to issue subpoenas for witnesses, compel their attendance before said board, and to examining [examine] such witnesses upon oath touching the ownership, title, or valuation of any and all property within their respective township require to be listed by the laws of this state, and all such examinations shall be reduced to writing and signed by the person examined, and filed and kept in the office of the town clerk.

Second. They shall raise the valuation of each tract or lot of real property which in their opinion is returned below its true and full value to such price or sum as they believe to be the true and full value thereof, agreeable to the rules prescribed by this chapter for the valuation thereof.

Third. They shall reduce the valuation of each tract or lot of real property which in their opinion is returned above its true and full value to such price or sum as they believe to be the true and full value thereof, agreeable to the rules prescribed in this chapter for the valuation thereof.

Fourth. They shall raise the valuation of each class of personal property enumerated in section seven of said chapter eleven, which in their opinion is returned below its true and full value to such price or sum as they believe to be the true and full value thereof, and they shall raise the aggregate valuation of the personal property of each individual whenever they believe that such aggregate valuation is less than the true value of the taxable personal property possessed by such individual to such sum or amount as they believe was the true and full value thereof, agreeable to the rules prescribed by this chapter for the valuation thereof.

Fifth. They shall upon application of any party aggrieved, reduce the valuation of each class of personal property enumerated in section seven of chapter eleven aforesaid, which in their opinion is returned above its true and full value to such price or sum as they believe to be the true and full value thereof, and upon like application they shall reduce the aggregate valuation of the personal property of each individual, who, in their opinion, has been assessed at too large a sum, to such a sum or amount as they believe was the true and full value of his said personal property.

Sixth. They shall not reduce the aggregate value of real property, or the aggregate value of the personal property of their township below the aggregate value thereof as returned by the assessor, but they may raise the aggregate valuation of such real property and of each class of personal property of said township whenever they believe the same is below the true and full value of said property to such aggregate amount as they believe to be the true and full value thereof, under the rules of chapter eleven as amended.

Seventh. The town clerk shall keep an accurate journal or record of the proceedings and orders of said town board of equalization, and when any change is made by said board in the list or valuation of the personal property of any person who has given in his list to the assessor, under oath, a statement of the facts upon which such change was made shall be entered upon the journal of the board.

Eighth. When the town board of equalization complete their equalization of the real and personal property of the township, and on or before the first Monday of August ensuing, said board shall transmit to the county auditor of their respective counties a true and correct copy of the list and statement of all property both real and personal of the township so listed and assessed by the assessor as corrected and equalized by said board as aforesaid, and to which a quorum of the members of said board shall subscribe to an affidavit and certificate attached thereto, in substance as follows :

State of Minnesota,
County of

The undersigned members of the town board of equalization of the township of _____ and county of _____ and state of Minnesota, having been first duly sworn, doth each depose and certify that the above is a true, full, and correct list and statement of all the real and personal property subject to taxation by the laws of this state, in the township of _____ in the county of _____ including all moneys, credits, investments in bonds, stocks, joint-stock companies or otherwise required to be listed, together with the true, full, and just valuation thereof, made in accordance to the laws of this state, to the best of his knowledge, information, and belief.

S. L. 1872, 193.

SEC. 82 (159, ACT OF MARCH 1, 1872). *Copy of return of equalization to be filed with town clerk.*—It shall be the duty of said town board of equalization to cause a true copy of such list and statement so transmitted to the county auditor of their respective counties to be filed and kept in the office of the town clerk for future reference.

S. L. 1872, 193.

COUNTY BOARD OF EQUALIZATION.

SEC. 83 (AS AMENDED BY ACT OF MARCH 9, 1867). *County board of equalization—when to meet, and proceedings.*—The county auditor, and the county commissioners, or a majority of them, shall form a county board for the equalization of the real property of their county. They shall meet on the first Tuesday in September, annually, and on such other days between that day and the last Tuesday in said month, as may be necessary or convenient at the auditor's office in their several counties. When the county auditor shall lay before them the returns of the real and personal property made by the several assessors of such county, with the additions he has made thereto, and having each taken an oath fairly and impartially to equalize the value of the real and personal property of such county agreeably to the provisions of this chapter, they shall immediately proceed to equalize such valuation, so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the tax list at the true and full value; and for this purpose they shall observe the following rules :

First. They shall raise the valuation of each tract or lot of real property which, in their opinion, is returned below its true and full value, to such price or sum as they believe to be the true and full value thereof, agreeably to the rules prescribed by this chapter for the valuation thereof.

Second. They shall reduce the valuation of each tract or lot which, in their opinion, is returned above its true and full value, to such price or sum as they believe to be the true and full value thereof, agreeably to the rules prescribed in this chapter for the valuation thereof.

Third. They shall raise the valuation of each class of personal property enumerated in section seven of this chapter, which, in their opinion, is returned below its true and full value, to such price or sum as they believe to be the true and full value thereof, and they shall raise the aggregate value of the personal property of each individual whenever they believe that such aggregate valuation is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as they believe was the full and true and full value thereof, agreeably to the rules prescribed by this chapter for the valuation thereof.

Fourth. They shall, upon application of any party aggrieved, reduce the valuation of each class of personal property enumerated in section seven aforesaid, which in their opinion is returned above its true and full value, to such price or sum as they believe to be the true and full value thereof; and upon like application, they shall reduce the aggregate valuation of the personal property of each individual, who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe was the true and full value of his said personal property.

Fifth. They shall not reduce the aggregate value of the real property, or the aggregate value of the personal property of their county, below the aggregate value thereof as returned by the assessors, with the additions made thereto by the auditor, as hereinbefore required, but they may raise the aggregate valuation of such real property, and of each class of personal property of said county, or any town, township, village, or city thereof, whenever they believe the same is below the true and full value of said property, or class of property, to such aggregate amount as they believe to be the true and full value thereof, under the rules aforesaid.

Sixth. The county auditor shall keep an accurate journal or record of the proceedings and orders of said board. And when any change is made by said board in the valuation of the personal property of any person who has given in his list to the assessor under oath, a statement of the facts upon which such change was made shall be entered upon the journal of the board.

S. L. 1867, 80.

SEC. 84 (82, AS AMENDED BY ACT OF MARCH 9, 1867). *Duties of county auditors.*—The several county auditors shall lay before said boards of equalization the valuation of the several tracts and lots of real property in their county, as the same were entered in the duplicate of the preceding year, or as fixed by the state board of equalization, and of those returned by the assessors of the several townships for the current year, with such maps, returns, lists, and abstracts as are in their offices; and the county auditor shall add to or deduct from the value of any tract or lot of real property, or of any district, township, town, village, or city, or of the entire county, such sum or per cent. as has been ordered by the board of equalization; and said auditor shall add to or deduct from any class of personal

property, or the personal property of any individual, such sum or per cent. as has been ordered by said board.

S. L. 1867, 81. Board of Co. Coms. of Dakota County *v.* Parker, 7 Minn. 267.

STATE BOARD OF EQUALIZATION.

SEC. 85 (83, AS AMENDED BY ACT OF MARCH 9, 1867). *State board—who constitute—time of meeting, manner of proceeding.*—The governor, secretary of state, state auditor, state treasurer, and attorney general shall constitute a state board of equalization; said board shall meet at the capitol of the state on the first Monday of October in the year one thousand eight hundred and sixty-eight, and every two years thereafter, to equalize the value of the real property of the several counties in this state, and bring the same to its true and full value in money in the manner hereinafter prescribed; said board shall also meet at the place aforesaid on the first Monday of October, annually, to equalize the value of the personal property of the several counties in this state, and bring the same to its true and full value in money in the manner hereinafter prescribed.

First. They shall add to the aggregate valuation of the real property of every county, which they believe to be valued below its true and full value in money, such per centum in each case as will reduce the same to its true and full value in money.

Second. They shall deduct from the aggregate valuation of the real property of such county, which they believe to be valued above its true and full value in money, such per centum in each case as will reduce the same to its true and full value in money.

Third. If they believe that the valuation of the real property of any town, township, village, or city, in any county, or of the real property of any county not in towns, villages, or cities, should be raised or reduced, without raising or reducing the other real property of such county, or without raising or reducing it in the same ratio, they may, in every such case, add to or take from the valuation of any one or more of such towns, villages, and cities, or of property not in towns, villages, or cities, such per centum as they believe will raise or reduce the same to its true and full value in money.

Fourth. They shall add to the aggregate valuation of any class of personal property enumerated in section seven of this chapter, of any county, town, township, village, or city, which they believe to be valued below the true and full value thereof, such per centum, in each case, as will raise the same to its true and full value in money.

Fifth. They shall take from the aggregate valuation of any class of personal property enumerated in section seven of this chapter, in any county, town, township, village, or city, which they believe to be valued above the true and full value thereof, such per centum as will reduce the same to its true and full value in money.

Sixth. They shall not reduce the aggregate valuation of all the property of the state, as returned by the several county auditors, more than one per centum on the whole valuation thereof.

Seventh. Said board shall keep a full record of their proceedings and orders.

S. L. 1867, 83.

DUTIES OF STATE AUDITOR.

SEC. 86 (84, AS AMENDED BY ACTS OF MARCH 9, 1867, AND MARCH 4, 1868). *Duties of state auditor.*—When the state board of equalization complete their equalization of the real and personal property of the several counties, the auditor of state shall transmit to each county auditor a statement of the per centum to be added to or deducted from the valuation of the real and personal property of his county, specifying the per centum added to or deducted from the valuation of the real property of each of the several towns, townships, villages, and cities, and of the real property not in towns, villages, or cities, in case an equal per centum has not been added to or deducted from each, and specifying also the per centum added to or deducted from the several classes of personal property in each of the towns, townships, villages, and cities in his county; and the county auditor shall forthwith proceed to add to or deduct from each tract or lot of real property in his county the required per centum on the valuation thereof as it stands, after the same has been equalized by the county board of equalization, adding, moreover, or deducting in each case any fractional sum of less than fifty cents, so that the value of any separate tract or lot shall contain no fraction of a dollar; said county auditor shall also forthwith proceed to add to or deduct from such class of personal property in his county the required per centum on the valuation thereof as it stands, after the same has been equalized by the county board of equalization, adding, moreover, or deducting any fractional sum of less than fifty cents, so that the value of any separate class of personal property shall contain no fraction of a dollar. The auditor of state shall, on or before the fifteenth day of July, annually, give notice to each county auditor of the rates per centum required by the state legislature to be levied for the payment of the principal and interest of the public debt, for defraying the expenses of the state, and for such other purposes as are prescribed by law; which rates or per centum shall be levied by the county auditor on the taxable property of each county on the duplicate, and shall be entered in one column and denominated state taxes. He also shall, with the advice of the attorney general, decide all questions which may arise as to the true construction of this chapter, or in relation to any tax levied or proceeding under the same, and such decision shall be binding until amended by the judgment or decree of a court of competent jurisdiction.

S. L. 1867, 83; S. L. 1868, 54.

SEC. 87 (85). *Shall cause decisions of attorney general to be published.*—It shall be the duty of the auditor of state, and superintendents of public instruction, as often as they deem expedient, to cause to be published the decisions of the attorney general, and the rules and regulations of their several departments upon the revenue laws, and distribute the same to the auditors of the several counties in this state, the expense of which publication shall be defrayed out of the fund appropriated for public printing.

TITLE IV.

OF THE COLLECTION OF TAXES.

DUTIES OF COUNTY TREASURERS.

SEC. 88 (86). *County treasurer is collector of taxes—may appoint deputies.*—The county treasurer shall be the collector of all taxes assessed upon the duplicate in his county, whether assessed for state, county, city, town, township, school, poor, bridge, road, or other purposes, anything in the charter of the city of St Paul or in the charter of any town, or in any other act of the legislature heretofore passed to the contrary notwithstanding, and also of all fines, forfeitures, or penalties received by any person or officer for the use of his county, and he shall proceed to collect the same according to law, and place the same when collected to the credit of the county. But this provision shall not be so construed as to include any fines or penalties accruing to any municipal corporation for the violation of its ordinances, and which was recovered before any city justice. Each county treasurer may appoint one or more deputies to assist him in the collection of taxes, and may take such bond and security from the person so appointed as he deems necessary for his indemnity, and shall in all cases be liable and accountable for the proceedings and misconduct of his deputies in office.

Morgan v. Smith, 4 Minn. 104.

SEC. 89 (87). *Shall post notices.*—The county treasurer shall, immediately after receiving from the auditor of his county a duplicate of the taxes assessed upon the property of such county, cause notices to be posted up in three places in each township throughout the county, one of which shall be the place of holding elections in the township, and also cause to be inserted in some newspaper having general circulation in his county, for three successive weeks, specifying particularly in said notices the amount of taxes levied for the support of the state government for the payment of principal and interest on the public debt, for the support of state common schools, for defraying county expenses, for repairing roads, for keeping the poor, for building bridges, for township expenses, and for any other object for which tax may be levied on each dollar valuation of property; also on what day the treasurer or his deputy will attend at the place of holding elections, or at some other convenient place in each township, which day shall not be prior to the first day of January in each year, for the purpose of receiving such taxes; and the treasurer or his deputy shall attend for the purpose aforesaid, on the day and at the place named in such notice, and shall attend at his office, at the seat of justice thereafter, to receive taxes from persons wishing to pay the same: *provided*, that the board of county commissioners of any county, at the stated meeting in September in any year, or at any meeting, if they deem it necessary for the convenience of the citizens of any township in their county to enable them to pay their taxes without attending at the county seat, may make an order requiring the county treasurer to attend one day more in each township for the purpose of receiving taxes, and shall notify the treasurer thereof, and the treasurer or his deputy shall attend accordingly, and shall state in the notices to be given as aforesaid on what days he will attend said township for that purpose.

SEC. 90 (88). *Shall receive orders in payment of taxes.*—He shall receive

county orders in payment of county taxes, also the orders of any town or city, for the town tax of such town or city without regard to the priority of the numbers of such orders, except when otherwise provided by law.

Morgan v. Smith, 4 Minn. 104.

SEC. 91 (89). *Shall give receipts.*—The county treasurer or his deputy, whenever any tax is paid, shall give to the person paying the same a receipt therefor, specifying therein the land, town or city lot or other property on which such tax was assessed, according to its description on the duplicate, or in some other sufficient manner.

SEC. 92 (90). *Shall omit to collect tax, when.*—If any person or any piece of real property is erroneously charged on the duplicate with any taxes, and he or any person interested deposits with the county treasurer a certificate to that effect, signed by the county auditor, the treasurer shall omit to collect such taxes, or so much thereof as is erroneously or improperly charged.

SEC. 93 (91). *Shall distrain, when.*—At any time subsequent to the first day of February next after such taxes become due, the county treasurer or his deputy shall distrain sufficient goods and chattels belonging to the persons charged with taxes levied upon personal property, if found within his county, to pay the taxes upon the personal property of such persons and the costs that may accrue; and shall immediately proceed to advertise the same in three public places in the township or ward where such property is taken, stating the time when and the place where such property will be sold; and if the taxes for which such property is distrained and the costs which accrue thereon are not paid before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay said taxes and the costs of such distress and sale: *provided*, that he shall not distrain any goods or chattels for the non-payment of taxes until after the first day of February next after such taxes become due, and in no case shall personal property or chattels be distrained or sold for taxes levied on real estate.

Piper v. Branham, 14 Minn. 548; *Baker v. Kelly*, 11 Minn. 480.

SEC. 94 (92, AS AMENDED BY ACT OF MARCH 4, 1871). *Taxes on personal property may be paid before distraint.*—If any person fails to pay the taxes upon personal property charged to him after the same becomes due, he may pay the same at any time before the treasurer distrains any property for the payment of such taxes: *provided*, that such payment is made prior to the first day of June next, after the same become due, but if not paid before such first day of June, he shall pay two per centum thereon per month for the use of the county so long as the same shall remain unpaid.

S. L. 1871, 36.

SEC. 95 (93, AS AMENDED BY ACT OF MARCH 10, 1873). *Unable to collect tax, treasurer shall file affidavit with county auditor, etc.*—If the county treasurer is unable, for the want of goods and chattels whereon to levy, to collect by distress or otherwise, the taxes, or any part thereof, which have been, or shall be hereafter, assessed upon the personal property of any person or corporation, or any executor, administrator, guardian, receiver, accounting officer, agent, or factor, such treasurer shall file with the county auditor of his county, between the last day of May and the first day of July of each year, a list of such taxes, with an affidavit of himself or

the deputy treasurer intrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect said taxes. Such county auditor shall deliver such list and affidavit to the chairman of the board of county commissioners at their first session thereafter, and said board of commissioners shall revise said list, and erase and cancel such taxes as they are satisfied cannot be collected. Within ten days after the adjournment of the board of commissioners, the auditor shall file a copy of such revised list with the clerk of the district court of the county, and within ten days after the filing of such copy, the clerk shall issue and deliver to the sheriff for service a citation to each delinquent named in said list, stating the amount of the tax, and requiring such delinquent to appear on the first day of the next general term of the district court in the county, and show cause, if any there be, why he should not pay said taxes, and if he fails to pay said taxes and costs to the sheriff before the first day of the term, or on said day to show cause as aforesaid, the court shall direct the clerk to enter a judgment against such delinquent for the amount of such judgment and costs. The clerk shall receive as fees for issuing such citation and perfecting judgment one dollar and fifty cents in cases not contested, and in contested cases such fees as are allowed by law in civil actions. Execution shall be issued upon such judgment at the request of the county attorney, and shall state that the judgment was obtained for delinquent taxes, and no property shall be exempt from seizure thereon, not exempt from seizure for taxes. If any county treasurer shall refuse or neglect to collect any tax assessed upon personal property, when the same is collectable, or to file the delinquent list and affidavits, as herein provided, he shall be held in his next settlement with the auditor liable for the whole amount of such taxes so delinquent, which shall be deducted from his salary or fees, and applied to the several funds for which they were assessed.

S. L. 1873, 228. *Vide* also S. L. 1871, 36.

SEC. 96 (94). *Office to be kept open.*—The county treasurer's office shall be kept open for the receipt of taxes, while said treasurer is authorized to receive the same.

SEC. 97 (95). *Shall note county to which delinquents remove.*—Each county treasurer in making return of the delinquent list of personal property to the auditor of any county, shall note on the margin of said return the county to which any such delinquent tax-payer may have removed to, or resides in, with the date of his removal, if he is able to ascertain such fact.

SEC. 98 (96). *Shall send statement to treasurer of other counties, and add penalty.*—Each county treasurer, immediately after his settlement with the county auditor, shall make out and forward to the county treasurer of any county in this state, which any such delinquent tax-payer has removed to or resides in, a statement or account of taxes so assessed and not paid, which statement or account shall specify the value of property on which said taxes were levied, and the amount of taxes levied thereon, to which he shall add an amount equal to the sum of twenty-five per centum on the tax so levied, if said delinquent tax-payer left the county in which said taxes were levied after the time required by law for the county auditor to deliver the tax duplicate to the county treasurer; but if he left the county previous to the time required by law for the delivery of said tax duplicate to the county treasurer, then the said county treasurer shall not add the twenty-five per centum.

SEC. 99 (97). *Treasurer receiving statement shall collect.*—Each county treasurer, immediately on the receipt of any such statement or account, shall proceed and collect the same of the person so charged with said taxes and per centum, for which services he shall be allowed the same fees that county treasurers are now allowed by law for collecting delinquent taxes by process, to be collected of the person against whom said taxes are charged.

SEC. 100 (98). *County treasurer, powers and duties.*—For the collection of all taxes, interest, penalty, and cost mentioned in the preceding section, the several county treasurers have the same powers that are now or may hereafter be given for the collection of taxes; and all taxes collected pursuant to the provisions of said section, by any county treasurer, shall be by him remitted, in the safest and most convenient way, to the treasurer of the county to which said taxes belong; and at the same time he shall forward a statement to the auditor of said county, stating the amount collected and of whom; and in case he is unable, from any cause whatever, to collect the same, he shall return the original statement or account to the county auditor of the county from which it was sent, together with the cause why said taxes could not be collected, certifying in his official capacity to the same.

SEC. 101 (99). *Taxes of non-residents, how collected.*—If any delinquent taxpayer is not a resident of this state, and has property, moneys, or credits due or to become due in this state, the treasurer of the county where such property may be, or in which such personal tax was assessed, shall proceed to collect the same by distress, attachment, or other process of law.

SEC. 102 (100). *Taxes, how distributed.*—All taxes collected under the provisions of the five preceding sections, shall be distributed in the same manner that other delinquent taxes are now required by law to be distributed.

SEC. 103 (101). *Fees for distress and sale—mileage.*—The treasurer shall be allowed the same fees for making distress and sale of goods and chattels for the payment of taxes which are allowed by law to constables for making levy and sale of property on execution; traveling fees to be computed from the county seat to the place of making the distress, unless such distress is made by his deputy, in which case the same shall be computed from the residence of such deputy.

SEC. 104 (102, AS AMENDED BY ACT OF MARCH 5, 1871). *Treasurer shall make settlement, when—duty of auditor.*—The county treasurer shall, on the last day of February and on the tenth day of October, in each year, make settlement with the board of commissioners or the county auditor of his county, and at such settlement in February, return to said auditor the tax duplicate for the current year, showing the amount which remains unpaid thereon, and after such settlement the auditor shall deliver to the treasurer, who shall receive such duplicate, and retain the same for the collection of the unpaid taxes therein, until the first Monday in June next following, when such duplicate shall be returned to, and thereafter retained by said auditor.

S. L. 1871, 35.

SEC. 105 (103). *County treasurer to pay other treasurers moneys due them—failure to pay over, a felony.*—The county treasurer of the county shall pay over to the treasurer of any municipal corporation or organized township, or other body politic, on the orders of the proper officers, at any time, all moneys received by him arising from taxes levied and collected belonging to such municipal corporation or organized township, and immediately after his settle-

ment in February and October in each year, pay over all moneys and deliver up all orders and other evidence of indebtedness of such municipal corporation or other body politic, and take duplicate receipts therefor, and file one with the comptroller of the city or the clerk of a town or other corporation, and one with the county auditor; and such moneys as said treasurer may receive after that time for delinquent taxes belonging to such township or other corporation, he shall pay over to the treasurer thereof as he receives them, and he shall take duplicate receipts of the treasurer of said township or corporation for said moneys, one of which he shall retain, and one of which he shall file with the county auditor, and for a failure to pay over money held by him, to the proper authority, when demanded, or a failure to account for money received by him as required by law, he shall be deemed guilty of a felony, and upon conviction shall be punished by confinement in the state prison not less than one year nor more than three years.

Morgan v. Smith, 4 Minn. 104.

TITLE V.

ADVERTISEMENT AND SALE OF DELINQUENT LAND.

SEC. 106 (117, AS AMENDED BY ACT OF MARCH 1, 1867). *Taxes, when payable.*—The taxes on real property for each year shall be paid during the months of January and February in each succeeding year, and if not paid in full by the first day of March in each year, shall be deemed delinquent.

S. L. 1867, 73.

SEC. 107 (118, AS AMENDED BY ACT OF MARCH 1, 1867). *Delinquent tax and penalty may be paid before June.*—Any person owning or having an interest in lands on which taxes are delinquent as aforesaid, may pay the same at any time before the first Monday in June: *provided*, that if such payment is not made until the land has been advertised for sale as hereinafter prescribed, there shall be added to said tax a fee of ten cents for each description; *and provided further*, that all taxes, penalties, interests, and costs of prior years on said lands are paid also.

S. L. 1867, 73.

SEC. 108 (119, AS AMENDED BY ACT OF MARCH 11, 1873). *List of delinquent lands, when published and what to contain.*—County auditors shall cause the list of delinquent lands in their respective counties, which have not previously been forfeited to the state, and remain unredeemed or unsold, to be published at least three weeks between the third Monday in March and the third Monday in May, in each year, in some newspaper printed and published in their respective counties, or if there be none such, then in some newspaper printed and published in an adjoining county, or if there be no such paper printed and published in an adjoining county, then in some newspaper printed and published at the capital of the state, which shall be a paper printed and published in the English language, the publishers of which shall do the same at a price not to exceed the rates allowed by law. The said list shall give the name of the owner, the subdivision, section, or lot, township and range as they appear on the tax duplicate from which said list is made up, and the amount of tax in dollars and cents, which is delinquent for said year, to which list there shall be attached a notice that the whole of the several tracts, or lots of land in said

list contained, or so much thereof, as may be necessary to pay the taxes and expenses charged thereon, will be sold at the county auditor's office, on the first Monday of June next thereafter, or on any subsequent day to which such sale may be lawfully adjourned, by the county treasurer, unless such taxes and expenses be paid before such sale. Any county auditor publishing said list in subdivisions smaller than the same are extended on the tax duplicate from which said list is taken, and any county auditor who publishes subdivision or lots of land as aforesaid which have once or more times before been published and forfeited to the state and remained unredeemed or unsold at the date of said notice, shall be liable for the amount of additional expense incurred by such change in subdivisions and subsequent advertisement of lands or lots before forfeited to the state and unredeemed or unsold at the date of said notice, and a proceeding may be instituted against his official bond for such additional expense, by any person or persons interested.

S. L. 1873, 230. *Vide* also S. L. 1867, 75. *Prindle v. Campbell*, 9 Minn. 212; *Bidwell v. Webb*, 10 Minn. 59; *Bidwell v. Colman*, 11 Minn. 58.

SEC. 109 (120). *Auditor to insert notice in record of delinquent list.*—The county auditor shall, on or before the day of sale mentioned in such notice, insert at the foot of the record of the delinquent list a copy of such notice, and shall also certify on said record, immediately following such notice, the name of the paper and the length of time such list and notice were published therein.

SEC. 110 (121). *Shall compare list with duplicate.*—Immediately before advertising such list of delinquent land and lots, the county auditor shall compare the same with the duplicate in the hands of the county treasurer, and strike therefrom all lands or town lots upon which the taxes, penalty, and costs of the preceding year, with the taxes of the current year, have been paid, and proceed to advertise the remainder as herein prescribed.

SEC. 111 (122). *Sale of lands by treasurer.*—The county treasurer or his deputy shall attend at the court house, or at some other convenient place at the county seat of his county, on the first Monday in June, and shall then and there, at and after the hour of ten in the forenoon, proceed to offer for sale at public auction, separately, each tract of land or town lot contained in the advertisement aforesaid, and on which the taxes, penalty, and costs have not been paid; and the person offering at said sale to pay the taxes, penalty, and costs charged on such land or lot, for the least quantity thereof, shall be the purchaser of such quantity.

SEC. 112 (123). *How sale shall be conducted.*—Said sale shall commence with the first tract or lot in the advertised list, on which the taxes, penalty, and costs remain unpaid, and proceed in regular order through said list, and said sale may be adjourned by public outcry from day to day, for a period of fifteen days, if necessary, for the disposal of such lands: *provided*, that nothing in this section shall be so construed as to prevent said treasurer from offering, in his discretion, any tract of land two or more times at the same sale.

Prindle v. Campbell, 9 Minn. 212; *Moulton v. Doran et al.*, 10 Minn. 67.

SEC. 113 (124). *Lands not sold become forfeited to the state.*—Each tract or lot so offered and not purchased by any person as aforesaid, shall be struck off to, and become forfeited to the state.

SEC. 114 (125). *Purchaser at tax sale to pay, what.*—The person purchasing any tract of land, town lot, or any part thereof, shall forthwith pay to the treasurer the amount of taxes, penalty, and costs charged thereon, and on failure so to do,

the treasurer shall immediately offer said tract of land or town lot again for sale in the same manner as if no such sale had been made, and the person so failing to make payment shall forfeit and pay a penalty of twenty-five per centum on the amount of said tax and penalty, to be recovered by a civil action in the name of the treasurer, for the use of the county, before any justice of the peace or court having jurisdiction.

SEC. 115 (126). *County auditor shall attend sales and make record.*—The county auditor or his deputy shall attend all sales of delinquent lands and lots made by the treasurer of his county, and shall make a record thereof in a substantial book, therein describing the several tracts of land and town lots offered for sale, as the same shall have been described in the advertisement aforesaid, and stating how much of each tract or town lot was sold and to whom sold; and if any tract or lot remains unsold for want of bidders, he shall so enter it on the record, with the words "forfeited to the state," giving the date thereof; and the auditor shall make out and certify a copy of said record, and forward the same to the auditor of state by the county treasurer, at the same time such treasurer makes his annual return of state tax next after such sale.

SEC. 116 (127). *Shall deliver certificate to purchaser.*—The auditor shall make out and deliver to the purchaser of any land or lots sold for the delinquent taxes as aforesaid a certificate of purchase, therein describing the land or lots so sold as the same was described in the tax duplicate, and stating therein the amount of taxes, penalty, and charges for which the same was sold; and if only a part of a tract is sold, such certificate shall specify the quantity sold, and shall be directed to the county surveyor, whose duty it shall be, when requested by the purchaser, his assignee or heirs, to lay off by metes and bounds, as near as practicable, at the most north-westerly corner of the tract from which the sale was made, the quantity so sold; and if the sale is made from an in-lot or out-lot in any town or from any particular part thereof, it shall be the duty of the county surveyor so to lay off the part or portion sold, that it shall extend from the main or principal street, road, or alley which may be the most convenient front of such lot, to the rear of the lot, and to bound the same by lines as nearly parallel with the outlines of such lot as practicable; but such survey shall not be made until the expiration of the time allowed for redemption.

SEC. 117 (128, AS AMENDED BY ACT OF MARCH 4, 1871). *Certificates may be assigned—when deemed to be void.*—Said certificate of purchase shall be assignable in law, and an assignment thereof shall vest in the assignee, or his legal representatives, all the right and title of the original purchaser. If at any time thereafter, either before or after the expiration of the period of redemption, the holder and owner of such certificate shall deliver the same to the county auditor to be canceled, the auditor shall make an entry in the same book which contains the record of the sale, and opposite to the original description, that said certificate is canceled, together with the date of such cancelation, and thereupon said certificate shall become void, and such entry shall discharge and release the property described in said certificate from the operation and effect of such sale.

S. L. 1871, 38.

SEC. 118 (129). *Land forfeited to state may be purchased.*—At any time before any tract or parcel of land forfeited to the state is redeemed as hereinafter provided, any person may become the purchaser thereof by paying into the county

treasury of the county where such parcel or tract of land was offered for sale, all the taxes, penalty, costs, and interest due thereon at the time of such purchase, and the county auditor shall thereupon make and deliver to such purchaser a certificate of purchase such as is prescribed in section one hundred and twenty-seven aforesaid, reciting therein the time when said tract or parcel of land was forfeited to the state, and such purchaser shall thereupon become vested with the same rights as he would have acquired had he become the purchaser of said land at the delinquent tax sale.

TITLE VI.

REDEMPTION OF LANDS.*

SEC. 119 (130, AS AMENDED BY ACT OF MARCH 5, 1868). *Time of redemption two years.*—Lands and town lots sold or forfeited to the state as aforesaid, may be redeemed at any time within two years after the day of date of forfeiture, and all land or lots belonging to minors, or insane persons, or persons in captivity, sold or forfeited for taxes as aforesaid, may be redeemed at any time (during the continuance of such disability), or within two years after the removal of such disability.

S. L. 1868, 55. *Vide also S. L. 1869, 73. Vide 19 Wis. 55, 60; 23 Wis. 292. Time cannot be extended, vide 13 Wis. 341.*

SEC. 120 (131). *Applications to redeem, by whom and to whom made.*—All applications for the redemption of lands or town lots sold or forfeited for taxes shall be made to the county auditor of the county in which such lands or town lots are situated. Such application may be made by the owner, or by any person having an interest in or lien upon such lands or lots.

Vide 19 Wis. 55, 60.

SEC. 121 (132, AS AMENDED BY ACT OF MARCH 6, 1868). *Redemption, how made.*—Redemption shall be made as follows: the person desiring to redeem any lands or lots sold or forfeited for taxes, or any part thereof or interest therein, shall apply to the county auditor, who shall give him a certificate stating the time when and the sum for which said land was sold, the amount of the interest due on such sum at the date of such certificate, at the rate of twenty-four per cent. per annum from the day of sale, and all subsequent taxes assessed thereon with interest at the rate of twenty-four per cent. per annum from the first day of June succeeding the levy of such taxes, or, in case said land was forfeited, the date of such forfeiture, the amount of the taxes, interest, and charges due at such date, and all subsequent taxes, interest, and charges due thereon the same as if the land had been sold; and upon payment into the county treasury of such sum or amount of subsequent taxes, interest, and charges, together with the sum of twenty-five cents for each certificate as treasurer's fee; such certificate so given by said auditor shall be the evidence of the redemption of said lands.

S. L. 1868, 54. *Vide 19 Wis. 60.*

* When a court of equity will restrain sale of real estate, etc., *vide 10 Wis. 242; 13 Wis. 610, 641; 15 Wis. 11, 454; 18 Wis. 411; 20 Wis. 305; 21 Wis. 688.* Who may be parties in such action, *18 Wis. 506; 19 Wis. 247; 21 Wis. 688.* When court will not enjoin, *18 Wis. 247, 257.*

SEC. 122 (133). *Parties jointly interested may redeem, how.*—When any joint tenant, tenant in common, or co-partner, is entitled to redeem any land or town lot sold for taxes, and any person so entitled refuses or neglects to join in the application for the certificate of redemption, or from any cause cannot be joined in such application, the auditor may entertain the application of any one of such persons, or so many as join therein, and may make a certificate for the redemption of such proportion of said land or lot as the person making such application shall be entitled to redeem. Upon the presentation of any such certificate to the county treasurer for the redemption of any land or town lot, and upon the payment of the money into the county treasury as aforesaid, the county treasurer shall give the person making such payment duplicate receipts therefor, describing the property, or land, or town lot, as the same is described in or upon the certificate of the auditor as aforesaid, one of which receipts shall be registered by the treasurer and immediately filed with the county auditor by the person receiving the same; and thereupon the auditor shall forthwith cancel the sale and transfer the property, land, or town lot to the proper person, and such receipt when so filed shall operate as an extinguishment of all rights, either in law or equity, conferred in any way or manner by such sale. And the auditor shall publish a notice of such redemption in the same newspaper in which the advertisement of the sale had been published for the term of three weeks, either in a weekly or daily paper, once in each week, at an expense not exceeding one dollar.

SEC. 123 (134). *Redemption to be noted on record of tax sales.*—When any tract or portion of land or town lot or part thereof, is thus redeemed, or any deposit thus made, the auditor of the county shall note such redemption or deposit, the date thereof, and by whom made, on his record of tax sales, and sign his name officially thereto.

SEC. 124 (135). *Redemption money paid to purchaser.*—Upon the demand of the purchaser or his legal representative and the surrender of the tax certificate, and upon the payment of the auditor's fees, the county auditor shall draw his warrant upon the county treasurer in favor of such purchaser or his legal representative, for the amount of money so deposited, as hereinbefore mentioned, with the treasurer.

SEC. 125 (136). *Value of improvements must be paid, when.*—In case any lasting and valuable improvements are made by the purchaser at a sale for taxes or by any person claiming under him on any land or town lot for which a certificate of redemption is made as aforesaid, the premises shall not be restored to the person obtaining such certificate until he pays or tenders to the adverse party the value of such improvements; and if the parties cannot agree on the value of such improvements, the same proceedings shall be had in relation thereto as are prescribed in any law existing at the time of such proceedings for the relief of occupying claimants of land, but no purchaser of any land or town lot sold for taxes, nor any person claiming under him, is entitled to any compensation for any improvements which he makes on such land or town lot within two years after the sale thereof.

SEC. 126 (137). *Forfeited land not redeemed becomes absolute property of state.*—At the expiration of two years from the date of forfeiture as entered on the record of the county auditor, every tract or lot forfeited as aforesaid, and not redeemed, becomes the absolute property of the state, without further act or ceremony whatever, and may be disposed of for cash, at public or private sale, as the state auditor may direct.

SEC. 127 (138). *County auditor to execute deed.*—Upon the sale of any such lands or lots by the state, the county auditor of the county in which the lands lie, shall execute a deed of conveyance thereof to the purchaser which shall vest in the grantee, his heirs, or assigns, a good and valid title in law and equity, and be *prima facie* evidence thereof in all the courts of this state.

SEC. 128 (139). *Survey made, when.*—At any time after the expiration of the period of redemption if the land or lot sold as aforesaid has not been redeemed within the time allowed by law, the county auditor shall, on request, and on production of the certificate of purchase, and in case of the sale of part only of a tract of land or lot, on production of the county surveyor's return of a survey in case he deems such survey necessary in conformity with the requisitions of such certificate, execute and deliver to the purchaser, his heirs, or assignee, as the case may be, a deed of conveyance for the tract of land or town lot, or such part thereof as has been sold as aforesaid: *provided*, that when two or more parcels of the same tract or lot of land have been sold for the non-payment of taxes to the same purchaser, the county auditor on production of the certificates of the purchaser, or on production of the county surveyor's return of surveys thereof, in conformity with said certificates when such surveys are required, shall execute and deliver one deed of conveyance of the several parcels so sold to the purchaser, his heirs, or assigns, which deed so executed and delivered, shall vest in the grantee, his heirs, or assigns, the same title both in law and equity, as if the several deeds for each and every parcel so sold were or had been executed.

Green v. Coffin, 14 Minn. 345; *Baker v. Kelly*, 11 Minn. 488. 20 Wis. 220; 21 Wis. 350; 23 Wis. 367.

SEC. 129 (140). *Effect of tax deed.*—The deed so made by the auditor shall vest in the grantee, his heirs, or assigns, a good and valid title both in law and equity, and shall be received in all courts as *prima facie* evidence of a good and valid title in such grantee, his heirs, and assigns.

SEC. 130 (141). *Purchaser of joint interest to have what rights.*—The purchaser at a sale of lands or lots for taxes of the interest of any joint tenant, tenant in common, or co-partner, or of any part or portion of such interest, shall, on obtaining the deed from the auditor for the part or portion so by him purchased, hold the same as tenant in common with the other proprietors of such land or lot, and be entitled to all the privileges of a tenant in common, until legal partition of such land or lot is made.

SEC. 131 (142). *Lien of state transferred, when.*—Upon the sale of any land or town lot for delinquent taxes, the lien which the state has thereon for taxes then due, is transferred to the purchaser at such sale, and if such sale proves to be invalid, on account of any irregularity in the proceedings of any officer having any duty to perform in relation thereto, the purchaser at such sale is entitled to receive from the proprietor of such land or lot the amount of taxes and penalty and interest legally due thereon, and the amount of taxes paid thereon by the purchaser subsequent to such sale; and such land or lot is bound for the payment thereof.

SEC. 132 (143). *Mistake in name of owner not to invalidate sale, when.*—No sale of any land or town lot for delinquent taxes, shall be considered invalid on account of its having been charged on the duplicate in any other name than that of the rightful owner: *provided*, that such land or lot is in other respects sufficiently described on the duplicate, and the taxes for which the same is sold are due and unpaid at the time of such sale.

SEC. 133 (144). *County auditor to make deeds in certain cases.*—When, by the provisions of any former law, the collector of taxes or the county treasurer was authorized to make deeds for lands or lots by them sold for delinquent taxes, and the same has not been done, the county auditor is hereby authorized to make such deeds to all persons entitled thereto; and deeds so made by the auditor shall be as good and valid in law as if made by the person authorized under such former law to make them.

SEC. 134 (145). *To make deed of land not in his county, when.*—The county auditor of the county in which any land or town lot is sold for taxes, under the provisions of this chapter, is authorized and required to execute the proper deed therefor, to the person entitled to receive the same, whether the said land or town lot shall, at the time of the execution of said deed, continue to be within said county or not, in the same manner as though the said land or town lot still remained within the limits thereof—any law to the contrary notwithstanding.

SEC. 135 (146). *To keep record of deeds made by him.*—The county auditor shall enter in a book to be kept in his office, a minute of all deeds by him made, for land and town lots or parts thereof sold for taxes; therein naming the person who stood charged with the taxes at the time of such sale, and the date of the sale, the name of the purchaser, a brief description of the land or lot so sold, the quantity sold, the amount for which the same was sold, the name of the grantee in the deed, and the date of its execution.

SEC. 136 (147). *To keep record of redemption.*—When any tract or portion of land, town lot or part thereof, is sold or forfeited for taxes, and afterwards redeemed, the county auditor shall insert a minute of such redemption, the date thereof, and by whom made, on his record of sales of land for delinquent taxes, and sign the same officially.

SEC. 137 (148). *May issue new certificate, when.*—Whenever any certificate which has been at any time issued to a purchaser of land sold for taxes, under any act heretofore passed on that subject, has been lost or destroyed, and no deed has been executed therefor, the auditor shall, after being fully satisfied by due proof of the issuance and loss of said certificate, execute to said purchaser a good and sufficient deed of the land or lot described in said certificate, and the said deed shall be as valid and effectual as if said certificate had not been lost or destroyed.

SEC. 138 (149, AS AMENDED BY ACT OF MARCH 5, 1869). *Survey may be made, when.*—The county auditor in each county, on a sale being made by him, of a tract of land to any person, under this chapter, shall give such purchaser a certificate of such sale; and if the land so sold is not an entire original tract, and the county auditor deems it necessary, said certificate shall be directed to the county surveyor, requiring him to proceed at the request of the purchaser, his heirs, or assignees, to ascertain the boundaries of such tract of land, unless said tract is held in common with any other person; on producing or returning to the county auditor the certificate of sale, where the said tract sold is an entire original tract, or is held in common with any other person, or on producing the plat and certificate of the county surveyor, attached to a copy of the certificate of sale, the county auditor shall, on the purchaser, his heirs, or assignees, paying to him the sum of one dollar and twenty-five cents, execute and deliver to such purchaser, his heirs, or assignees, a deed therefor in due form; which deed shall be *prima facie* evidence of title in the purchaser or purchasers: *provided*, that if any land is sold by virtue of this

chapter, the property of any minor, insane person, or person in captivity, the owner or owners thereof has a right to redeem the same in the manner prescribed by law: *provided also*, that if any tract of land sold by virtue of the provisions of this chapter, the taxes having been regularly paid previous to said sale, such sale is hereby declared void; and the purchaser, his heirs or assignees, on producing the certificate of sale to the auditor of state, is entitled to have his money refunded from the state treasury; and the auditor shall pay the same out of money appropriated for refunding taxes twice or improperly paid.

S. L. 1869, 73, amd. struck out "feme covert," and took effect June 1, 1869, was retro-active.

SEC. 139 (150). *Tax purchaser may have partition.*—Any person claiming any land, in-lot, out-lot, or part of a lot, by virtue of any sale made by the provisions of this chapter, as tenant in common with any other person or persons, may apply for partition of the same, in the same manner as now is or may be provided for the partition of real estate; and on presenting the county auditor's deed, the court before whom application for partition as aforesaid is made, shall set off to such person, the land claimed in said deed, as his share, in the same manner as prescribed by law for the partition of estates, in lands, tenements, or hereditaments of joint tenants, tenants in common, and co-partners.

SEC. 140 (151). *Rights of purchaser at tax sale—effect of tax deed.*—The purchaser of any such lands, his heirs or assigns, shall, from the day of such purchase, be taken in all courts as the assignee of the state of Minnesota; and the amount of taxes, interest, and penalties charged on the said land at the time it was sold, together with all legal taxes afterwards paid thereon by such purchaser, his heirs or assigns, shall be a lien on said lands, and may be enforced as any other lien; in all cases where any claimant of any lands which may hereafter be sold for the non-payment of taxes, his heirs or assigns, recovers by action or otherwise the land so sold as aforesaid for taxes, such claimant, his heirs or assigns, shall refund to the purchaser, his heirs or assigns, the amount of taxes, interest, and penalties due to the state on the land when sold, together with all other taxes paid thereon by such purchaser, his heirs or assigns, with interest to be recovered by action or counter-claim, or otherwise as the case may require; and the same shall be paid to the person entitled thereto, before such person shall be evicted or turned out of possession by any claimant recovering, by action, the land sold for taxes: *provided*, that a tax deed is *prima facie* evidence in all cases of a legal and valid title in the party holding the same, or his assigns.

SEC. 141 (152). *Lien—holder may pay taxes and have additional lien.*—Any person who has a lien by mortgage or otherwise upon any land on which the taxes have not been paid, may pay such taxes and the interest, penalty, and charges thereon, and the receipt of the person authorized to receive such tax shall constitute an additional lien on such land to the amount therein specified and the interest thereon, and the amount so paid and the interest thereon shall be collectable with as a part of and in the same manner as the amount secured by the original lien.

Griswold v. Taylor, 8 Minn. 334; Spencer v. Levering, 8 Minn. 461; Brackett v. Gilmore, 15 Minn. 245.

SEC. 142 (153). *Tax recoverable by action, when.*—When any tax on any real estate is paid by or collected of any occupant or tenant, or any other person, which by agreement or otherwise ought to have been paid by the owner, lessor, or other party in interest, such occupant, tenant, or other person may recover by action the amount which such owner, lessor, or party in interest ought to have paid, with

interest thereon, at the rate of twelve per cent. per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor, for real estate on which such tax is so paid, and the same shall, until paid, constitute a lien upon such real estate.

SEC. 143 (154, AS AMENDED BY ACT OF MARCH 5, 1869). *Limitation of actions—plaintiff to pay costs of suits against counties.*—Actions to test the validity of any proceeding under this chapter, or to determine any claim made under or by virtue of any such proceeding, shall be commenced within three years after the sale or forfeiture of the land for non-payment of taxes and not otherwise: *provided*, that in cases contemplated by section sixty-four of this chapter, such action may be commenced within three years after notice of such sale. An action to test the validity of the forfeiture of any land to the state under this chapter, or of the proceeding resulting in such forfeiture, may be brought by any party interested therein against the county wherein such land is situated at any time before such forfeited land is purchased from the state: "*provided, however*, that in all actions brought against any county as authorized by this section, the plaintiff in such action shall pay all costs of such suit."

S. L. 1869, 32.

SEC. 144 (155). *Taxes to be refunded when sale is held void.*—When a sale of any lands, as provided in this chapter, is declared void by judgment of court, or when any such sale is void by reason of the taxes having been regularly paid prior thereto, the money paid by the purchaser at such void sale shall be refunded to him out of the county treasury, on the order of the county auditor, and so much of said tax as has been paid into the state treasury shall be charged to it by the county auditor, and deducted from the next money due the state on account of taxes.

SEC. 145 (156). *Taxes on lands heretofore forfeited, how payable.*—All lands heretofore forfeited to the state prior to the first day of June, A.D. 1865, and now remaining unsold or unredeemed, may be redeemed at any time prior to the first Monday of June, A.D. 1866, upon payment of taxes, penalty, interest, and costs due at said last-named date; and all such lands remaining unredeemed on said first Monday in June, A.D. 1866, shall become the absolute property of the state, and may be disposed of at public or private sale as the state auditor may direct under the provisions of this chapter.

SEC. 146 (157). *Forfeited lands not redeemed prior to June 1866, to be subject to provisions of this chapter.*—All lands heretofore forfeited to the state upon and after the first day of June, A.D. 1865, and which shall not be sold or redeemed prior to the first Monday in June, A.D. 1866, shall become subject to the provisions of this chapter to the same extent as lands hereafter forfeited to the state under the provisions hereof; and may be redeemed within the same time, or disposed of, if unredeemed, in like manner, under the direction of the state auditor.

TITLE VII.

MISCELLANEOUS PROVISIONS.

SEC. 147 (104). *Guardians and others liable to pay tax.*—Every person is liable to pay tax for the lands or town lots of which he may stand seized for life, by curtesy, in dower, or in right of his wife, or of which he may have the care as guardian, executor, or as agent or attorney, having funds of the principal in his hands.

SEC. 148 (105). *Duty to pay taxes every year.*—Every person holding lands as aforesaid shall pay the tax which may be assessed thereon every year: *provided*, that agents and attorneys shall not thus be obliged to pay such taxes unless sufficient moneys of their principals are in their hands to pay the same.

SEC. 149 (106). *Guardian refusing to pay, how liable.*—Every person holding lands as guardian as aforesaid, and neglecting or refusing to pay the taxes on the same in manner aforesaid, is liable in an action to his ward for any damage sustained by such neglect or refusal.

SEC. 150 (107). *Executor refusing to pay, how liable.*—Every person seized or having the care of lands as aforesaid as executor, and who neglects or refuses to pay the taxes on the same in manner aforesaid, is liable in a civil action to the devisee of the person whose executor he is, for any damage occasioned by such neglect.

SEC. 151 (108). *Agent refusing to pay, how liable.*—Every person having the care of land as agent or attorney as aforesaid, and having funds of the principal in his hands, neglecting or refusing to pay the taxes on such land, is liable in an action to his principal for any damage sustained by such neglect or refusal.

SEC. 152 (109). *Agents paying tax allowed compensation.*—Every attorney, agent, guardian, or executor, seized or having the care of lands as aforesaid, who is put to any trouble or expense in paying the taxes on such lands, or who has to advance his own money for paying the taxes on such lands, shall be allowed a reasonable compensation for the time spent and expenses incurred, and money advanced as aforesaid, which shall be deemed in all courts a just charge against the person for whose benefit the same has been advanced, and the same shall be preferred to all other debts or claims, and be a lien on the estate, both real and personal, of the person for whose benefit the same has been advanced.

SEC. 153 (110). *Certain persons failing to pay tax, how liable.*—If any person seized of land as tenant by curtesy, or in dower, or seized of lands for life, or in right of his wife, neglects to pay the taxes thereon so long that land is sold for the payment of the taxes, and does not within one year after such sale redeem the same according to law, he shall forfeit to the person next entitled to such lands in remainder or reversion all the estate which he has therein, and the remainderman or reversioner may redeem said lands in the same manner that other lands sold for taxes are redeemed; and moreover the person neglecting as aforesaid is liable in a civil action to the person next entitled to the estate for all damages sustained by such neglect.

SEC. 154 (111). *Taxes on land held in common, how paid.*—In all cases where

any tract of land is owned by two or more persons as joint tenants, co-partners, or tenants in common, and one or more of the proprietors pays the tax or tax interest and penalty, charged or chargeable on his proportion of such tract, and one or more of the remaining proprietors fails to pay his proportion of the tax or tax interest and penalty charged or chargeable on said land, and partition is made between them, the tax or tax interest and penalty, paid as aforesaid, shall be deemed to have been paid on the proportion of said tract set off to the proprietor who paid his proportion of said tax or tax interest and penalty; and the proprietor so paying the tax or tax interest and penalty as aforesaid shall hold the proportion of such tract, set off to him as aforesaid, free from the residue of the tax or tax interest and penalty, charged on said tract before partition; and the proportion of said tract set off to the proprietor who has not paid his proportion of said tax or tax interest and penalty, shall be charged with and held bound for the portion of said tax or tax interest and penalty remaining unpaid, in the same manner as if said partition had been made before said tax or tax interest and penalty had been assessed, and as if said proportion of said tract had been originally listed for taxation in the name of said delinquent proprietor; and whenever any lands so held by tenants in common are sold upon proceedings in partition or taken by the election of any of the parties to such proceedings, or when any real estate is sold at judicial sale, or by administrators, executors, guardians, or trustees; the court shall order the taxes, penalties, and interest against such lands to be discharged out of the proceeds of such sale or election.

SEC. 155 (112). *School and government lands taxable immediately after sale.*—All tracts of land set apart for school purposes and sold by and under authority of law, and all lands hereafter sold by the United States, shall be subject to taxation as other lands in this state, immediately after such sale.

SEC. 156 (113). *Stock and personal property, how listed.*—No person is required to list for taxation any certificate of the capital stock of any company the capital stock of which is taxed in the name of said company. Personal property of every description, and credits, shall be assessed in the name of the person who was the owner thereof on the day next preceding the second Monday of June in the year in which such assessment is made. If any person, for the purpose of avoiding the listing or the payment of taxes on any property subject to taxation, sells, gives away, or otherwise disposes of any such property under or subject to any agreement expressed or implied, or any understanding with the purchaser, donee, or recipient thereof, that the same is to be re-conveyed, restored, or re-delivered to the person so disposing of such property, he shall forfeit and pay for the use of the county double the amount of tax chargeable on such property for the current year.

SEC. 157 (114). *Leased land and improvements, if delinquent, how sold.*—When lands or lots liable to taxation are held upon permanent lease, and with the improvements thereon are taxed in the name of the lessee, if the same are suffered to become delinquent and are brought to sale by the county auditor for the non-payment of the tax, interest, and penalty due thereon, such sale shall be confined to the right of the lessee on the premises and the improvements thereon, if the same are sufficient to meet the tax, interest, and penalty so assessed and due: *provided*, that nothing herein contained shall be so construed as to require such lands or lots to be differently described on the duplicate or advertised in any separate or distinct form, or in any other manner than other lands and lots under the provisions of existing laws.

SEC. 158 (115). *When lien of state attaches.*—The lien of the state for the taxes levied for all purposes in each year, attaches to all real property subject to such taxes, on the first day of August, annually, and continues until such taxes, with any penalty which accrues thereon, are paid: *provided*, that as between grantor and grantee, such lien shall not attach until the first day of December, and all personal property subject to taxation is liable to be seized and sold for taxes levied thereon, and the personal property of any deceased person is liable, in the hands of any executor or administrator, for any tax due on the same by any testator or intestate.

SEC. 159 (116). *Lands sold or forfeited still retained on duplicate and taxed.*—Lands sold or forfeited for non-payment of taxes shall be retained on the duplicate and taxes assessed thereon each year, and such subsequent taxes and interest on such forfeited lands, shall constitute and remain an additional lien upon such lands under the original forfeiture until paid. The county auditor shall designate in a marginal column that such lands are sold or forfeited.

SEC. 160 (117, ACT OF MARCH 5, 1869). *Taxes in unorganized counties.*—Hereafter no taxes shall be collected in any unorganized county in this state, except for state purposes, and for roads and bridges in said counties.

S. L. 1869, 33.

SEC. 161 (ACT OF MARCH 6, 1871, AS AMENDED BY ACT OF MARCH 8, 1873). *Registration book to be kept for showing date, amount, etc., of bonds issued to railroads.*—Whenever any county, city, village, or township, shall have incurred or created a debt, or shall hereafter incur or create a debt under the provisions of any law of this state, to aid in the construction of any railway or railways, the county, city, village, or township clerk, or other proper officer, upon the issuing of the bonds in payment of said debt, shall make a registration thereof in a book to be kept for that purpose, showing the date, amount, number, maturity, and rate of interest of each of said bonds, and to what railroad the same were given, and shall immediately transmit a true and correct copy of such registration so made to the office of the state auditor, to be by him entered in a book to be kept for that purpose, and each of said officers shall receive a fee of fifty cents from the holder of such bond, for so registering the same.

SUB-DIV. 2. *Previous issues of bonds to be registered—fee.*—All bonds heretofore issued and still unpaid, shall be registered by the holder thereof at the office of the state auditor, in a book to be kept for that purpose. Such registration shall show the date, amount, number, maturity, and rate of interest of each of said bonds, and to what railway or railways the same was given, under what act, and by what county, city, village, or township the same were issued, and the state auditor shall under his seal of office, certify upon such bond, the fact of such registration, for which registration and certificate he shall be entitled to a fee of one dollar from the holder of each bond.

SUB-DIV. 3. *Interest how paid—how tax 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 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 provided.

SUB-DIV. 4. *State not liable.*—Nothing herein contained shall be construed to create any liability on the part of the state for the payment of any part of the principal or interest on any of said bonds.

SUB-DIV. 5. *Taxes so collected how returned.*—The taxes so collected shall be returned by the proper officer or authority to the officer authorized by law to collect and receive state taxes, and shall be by him paid over to the person or persons presenting coupons therefor, or are authorized to receive the same, and each coupon shall be transmitted by the officer receiving the same to the county, city, village, or township clerk or authority authorized to receive the same: *provided*, that nothing in this act contained shall be in any manner construed to apply to the city of Red Wing, in the county of Goodhue, or to any debt heretofore incurred or created, or that may hereafter be incurred, or created by said city to aid in the construction of any railway or railways.

S. L. 1871, 39; 1873, 329.

SEC. 162 (ACT OF MARCH 10, 1873). *Who shall collect taxes against railroad corporations, and how he may proceed.*—The state treasurer shall be the collector of all taxes due from railroad corporations which pay a per centage of gross earning in lieu of other taxes.

SUB-DIV. 2. The state treasurer may appoint one or more deputies to assist him in the collection of the taxes due from railroad corporations, and may take such bond and security from the person so appointed as he deems necessary for his indemnity, and shall in all cases be liable and accountable for the proceedings and misconduct of his deputies in office, provided that the deputies appointed by the provisions of this act shall in no case be entitled to or receive from the state any fee, charge, or salary.

SUB-DIV. 3. At any time subsequent to the first day of March of each year, when any such per centum of gross earnings is due from any railroad or railway corporation or company, the state treasurer or his deputy shall distrain sufficient goods, chattels, or other movable property, if found within this state, to pay the taxes or per centum due from such railroad or railway corporation or company, and the cost that may accrue, and shall immediately proceed to advertise the same in the newspapers published in the state, stating the time when and the place where such property will be sold; and if the taxes for which such property is distrained, and the costs which accrue thereon are not paid before the day appointed for such sale, which shall be not less than three weeks from the taking of such property, the state treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as shall be sufficient to pay said taxes and the costs of such distress, and sale, and penalty, as herein provided.

SUB-DIV. 4. If any such railroad or railway corporation or company fails to pay the taxes or per centum of gross earnings so provided in their charter by the first day of March, when the same becomes due, then the said company or corporation may pay the same to the state treasurer at any time before property shall have been distrained, provided that the said company or corporation shall in every instance where the said tax or per centum of gross earnings shall not be paid when due, pay to the state treasurer the additional sum of five per centum on said tax as a penalty.

SUB-DIV. 5. All steam engines and cars of every kind and description shall be deemed and declared to be chattels and movable property for the purpose of this act and the enforcement of the tax. Whenever any steam engine or car shall be levied on by virtue of the provisions of this act, the state treasurer or his deputy making such distress or levy shall have full and complete power and authority to move the said property so distrained or levied on, and over any road, track, or side track within this state, and to any city or town within this state, and the state treasurer or his deputy making said levy shall have full power and authority to seize and take immediate and exclusive possession of any side tracks, round houses, or engine houses, depot or warehouse buildings of the company or corporation in default for the payment of the said tax or per centum of the gross earnings, and to move any and all property so distrained and levied upon into said buildings, houses, or upon said side tracks, and to keep and maintain such possessions so long as in the opinion of said treasurer may be necessary for the collection of said tax. Any person or persons without authority from the treasurer or his deputy interfering with or molesting the property so levied upon, or the side tracks upon which said property shall be, or the houses in which the same shall be placed, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be imprisoned in the state prison for not less than one year.

SUB-DIV. 6. The certificate of the state treasurer that any such tax or per centum of gross earnings is unpaid and due from any railroad or railway company or corporation, and stating the amount thereof, shall be a full and complete and sufficient warrant for the collection, by sale or otherwise, of the said tax or per centum of gross earnings.

SUB-DIV. 7. The state treasurer or his deputy shall be allowed the same fees, costs, and disbursements for making distress and sale of property under the provisions of this act which are allowed by law to sheriffs for making levy and sale of property on execution; travelling fees to be computed from the state capital to the place of making the distress, provided that the state treasurer or his deputy shall receive no fee or costs from the state for making such distress or sale.

S. L. 1873, 225.

SEC. 163.

AN ACT

PRESCRIBING AND DEFINING THE FURTHER DUTIES OF COUNTY AUDITOR.

Be it enacted by the legislature of the state of Minnesota:

Sec. 1. Each county auditor shall, on or before the first Tuesday of April, A.D. 1869, and biennially thereafter, make out and transmit to the town clerk of each town in his county, a certified copy or abstract of the real estate assessment roll of said town as equalized by county and state boards of equalization.

Sec. 2. The county auditor of each county shall on or before the 15th day of March, A.D. 1868, and annually thereafter, make and transmit to the town clerk of

each town in his county, a certified statement, showing the debt and credit existing between said town and county, under the several distinct and appropriate heads of taxation. And all moneys that the auditor shall receive as fees for services outside of his salary, he shall return to the county treasurer under oath.

Approved March 5, 1868 (S. L. 1868, 59).

For further legislation on subject of taxes *vide* S. L. 1867, 85, and 1868, 56, exempting certain persons.

Thompson *v.* Davidson, 15 Minn. 412 (description of property); St Anthony Falls Water Power *v.* Greely, 11 Minn. 321 (taxes when delinquent); Prindle *v.* Campbell, 9 Minn. 212 (time of sale); Stewart *v.* Walker, 10 Minn. 296 (redemption money received for purchaser with deduction of fees); Comer *v.* Folsom, 13 Minn. 219 (substantial equality only required); Washburn *v.* Cutler, 17 Minn. 361 (void tax deed admissible in evidence, when); Davidson *et al v.* Coms. Ramsey Co. *et al*, 18 Minn. 482 (power of taxation may be exercised for raising money to pay railroad bonds).