

James C. Child
35
THE

PUBLIC STATUTES

OF THE

STATE OF MINNESOTA.

(1849—1858.)

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An Act for the Assessment and Collection of Taxes.

PROPERTY TO BE TAXED.

[Chapter 12, revised statutes.]

(1.) SEC. I. All property, real and personal, within the territory, not expressly exempted therefrom, shall be subject to taxation in the manner provided by law.

What property liable to taxation.

(2.) SEC. II. Real property shall, for the purposes of taxation, be construed to include the land itself, and all buildings, fixtures, and other improvements thereon, and all mines, minerals, quarries, and fossils in and under the same; and the terms "land," and "real estate," when used in this chapter, shall be construed as having the same meaning as the term "real property."

Definition of real property.

(3.) SEC. III. The terms "personal property," and "personal estate," as used in this chapter shall have the same meaning, and shall, for the purposes of taxation, be construed to include all goods and chattels, moneys, and effects, all boats and vessels, whether at home or abroad, and all capital invested therein; all debts due, or to become due, from solvent debtors, whether on account, contract, note, mortgage, or otherwise; all public stocks, and stocks or shares in all incorporated companies; and such portion of the capital of incorporated companies liable to taxation, on their capital, as shall not be invested in real estate.

Definition of personal property.

(4.) SEC. IV. The following property shall be exempt from taxation:

What property exempt from taxation.

1. All property, real and personal, of the United States, and of this territory.

2. All public or corporate property of the several counties, cities, villages, towns and school districts in this territory, used, or intended, for corporate purposes, except land bid off for counties at tax sales.

3. The household furniture of every head of a family, to the amount of one hundred dollars.

4. The personal property of all literary, benevolent, charitable and scientific institutions, incorporated within this territory, and such real estate, belonging to such institutions, as shall be actually occupied for the purposes for which they were incorporated.

5. All houses of public worship, and the lots on which they are situated, and the pews, or slips, and furniture therein, and all burial grounds, tombs, and rights of burial; but any part of any building, being a house of public worship, which shall be kept, or used, as a store, or shop, or for any other purpose except for public worship, or for schools, shall be taxed upon the cash valuation thereof, the same as personal property, to the owner, or occupant, or to both; and the taxes thereon shall be collected in the same manner as taxes on personal estate.

6. All public libraries, and the real and personal property belonging to, or connected with the same.

7. The property of all Indians, who are not citizens, except lands held by them by purchase.

8. The personal property of all persons who, by reason of infirmity, age, and poverty, may, in the opinion of the assessor, be unable to contribute toward the public charges.

WHERE AND TO WHOM PROPERTY SHALL BE ASSESSED.

✓ [Chapter 12, revised statutes.]

Where lands to be assessed.

(5.) SEC. V. (a) All lands shall be assessed in the district in which the same shall lie, and every person shall be assessed in the district where he resides, when the assessment is made for all real and personal property then owned by him within such district; but land owned by one person, and occupied by another, may be assessed in the name of the owner or occupant.

Unoccupied lands may be assessed as such in certain cases.

(6.) SEC. VI. Unoccupied land, if the owner is unknown, may be assessed as such, without inserting the name of any person.

Real estate of corporations, where to be assessed.

(7.) SEC. VII. The real estate of incorporated companies, liable to taxation, shall be assessed in the district in which the same shall lie, in the same manner as the real estate of individuals; and so much of any bridge, turnpike, plank road or rail road, owned by any such company, together with all buildings and fixtures belonging thereto, as shall be situate within any city, or village, shall be liable to taxation in such city or village, as real estate, and may be returned and sold as real property; and such portions of the capital of any such company as shall be thus taxed, shall not be liable to be taxed as personal property.

Undivided real estate of deceased persons, to be assessed to heirs, &c., without name.

(8.) SEC. VIII. The undivided real estate of any deceased persons may be assessed to the heirs or devisees of such person, unless occupied by some other person, to whom it may be assessed, without designating them by name, until they shall have given notice to the assessors of the division of the estate, and the names of the several heirs and devisees; and each heir and devisee shall be liable for the whole of such tax, and shall have

(a) With this, and the two sections following, read article 17 of the township act of 1858, being chapter 8 of this compilation.

a right to receive of the other heirs and devisees, their respective proportions thereof, when paid by him.

(9.) SEC. IX. (a) Every person, except as provided in the succeeding section, shall be assessed in the district in which he resides, when the assessment is made for all taxable personal estate owned by him, including all such personal estate in his possession, or under his control, as trustee, guardian, executor or administrator: and where there are two or more persons jointly in possession, or having the control of any such property in trust, the same may be assessed to either or all such persons, but it shall be assessed in the district where the same shall lie, if either of such persons reside in such district.

Where persons to be taxed for personal estate.

(10.) SEC. X. All goods, wares and merchandise, kept for sale in this territory; all stock employed in any of the mechanic arts, and all capital and machinery employed in any branch of manufactures, or other business, within this territory, owned by a corporation out of this territory, or by any persons, whether residing in or out of the territory, shall be taxable in the district where the same may be, either to the owners thereof, or to the person who shall have charge of, or be in possession of the same.

Goods, wares, stock in trade, &c., to be taxed where the same may be.

(11.) SEC. XI. Partners in mercantile, or other business, may be jointly taxed in their partnership name, or severally taxed in their individual shares, for all the personal property employed in such business; and in case they are jointly taxed, each partner shall be liable for the whole tax.

Partners may jointly or severally be taxed.

(12.) SEC. XII. All the stock and personal estate of every incorporated company, liable to taxation, unless otherwise provided, shall be assessed in the name of the company in the district where the principal office, or place of transacting the financial concerns of the company shall be; or if such company have no such office, or place for transacting financial business, then in the district where its operations shall be carried on; and in collecting any tax on such stock, or personal estate, the personal property of any such company may be seized, and sold, the same as that of individuals; and in case no such property belonging to the company can be found sufficient to satisfy the tax and legal charges, then the personal property of any member thereof, may be taken and sold to pay the same.

Personal estate of corporations where to be taxed

Personal estate of any partner may be sold to pay tax.

(13.) SEC. XIII. The owner, or holder, of stock in any incorporated company, which is taxed on its capital, shall not be taxed as an individual for such stock.

When owner of stock not to be taxed for same.

(14.) SEC. XIV. When personal property is mortgaged or pledged, it shall, for the purpose of taxation, be deemed the property of the person who has the possession.

Personal property mortgaged, to whom to be assessed.

DUTIES OF ASSESSORS.

✓ [Chapter 12, revised statutes.]

(15.) SEC. XV. (b) At the time prescribed by law, the assessor, in each district, shall ascertain, by diligent inquiry, the names of all persons liable to taxation in his district, and also all taxable personal property, and all taxable real estate therein, and make out an assessment roll of all taxable property, and appraise the same, according to the provisions of the statute relating thereto.

When assessor to make assessment roll and appraisal.

(16.) SEC. XVI. He shall set down in the assessment roll, in separate columns, and according to the best information he can obtain:

What he shall insert in assessment roll.

1. The names of all the taxable persons of the district.

(a) With this, and the five following sections, read art. 17, township act of 1858. (chap. 8, ante.)

(b) With this, and the section following, read art. 18, township act of 1858, (chap. 8, ante.)

2. A description of each tract or parcel of land to be taxed, specifying, under appropriate heads, the township, range and section in which the land lies; or if divided into lots and blocks, then the number of the lot and block.

3. The number of acres, and parts of an acre, as near as the same can be ascertained, unless the land is divided into lots and blocks.

4. The full cash value of each parcel of land taxed.

5. The full cash value of all the taxable personal property, owned by, or to be taxed to, such person as provided by law.

6. The total valuation of all property taxed, real and personal.

City or village in which lots are situated, to be specified.

(17.) SEC. XVII. When lots situated in any city, or village, or in any town, a plat of which shall have been recorded and assessed, the city, village, or town, in which the same are situate, shall be specified in the assessment roll.

When person assessed as trustee, &c., how assessment to be entered.

(18.) SEC. XVIII. When a person is assessed as trustee, guardian, executor, or administrator, a designation of his representative character shall be added to his name; and such assessment shall be entered in a separate line from his individual assessment; and he shall be assessed for the real estate held by him in such representative character, at the full value thereof, and for all the personal property so held by him, in such representative character.

When boundaries to be given.

(19.) SEC. XIX. If the land assessed be less, and other than a subdivision, according to the United States survey, unless the same is divided into lots, or blocks, so that it can be definitely described, it shall be described by giving the boundaries thereof, or in such other manner as to make the description certain.

How unoccupied lands of unknown persons to be described.

(20.) SEC. XX. It shall be sufficient to describe lands, in all proceedings relative to assessing, advertising, or selling the same for taxes, by initial letters, abbreviations and figures, to designate the township, range, section, or parts of a section, and also the number of the lots and blocks.

Assessment roll, how made out.

(21.) SEC. XXI. Unoccupied land, liable to taxation, when the name of the owner is unknown, shall be described, and the value thereof set down in the assessment roll in a part thereof separate from the other assessments, in the same manner that lands of residents are required to be described, and the value thereof designated.

Lands may be described by letters and abbreviations.

(22.) SEC. XXII. The assessment roll shall be made out in tabular form, in separate columns, with appropriate heads, after the manner specified below, with such additional columns as may be deemed necessary, varying the same as circumstances may require, but as nearly as convenient in the following form: (a)

EQUALIZATION OF ASSESSMENTS AND MANNER OF ASSESSING TAXES.

✓ [Chapter 12, revised statutes.]

SEC. XXIII. XXIV. [*Superseded by sec. I, art. 19 township act of 1858.*]

May alter the description of lands.

(23.) SEC. XXV. They shall also make such alterations in the description of any lands upon such rolls as may be necessary to render such description conformable to the requirements of this chapter; and if such description cannot be so altered, they shall expunge the description of such lands, and the assessments thereon from the assessment roll.

Rolls to be delivered to register of deeds.

(24.) SEC. XXVI. After the assessment rolls shall have been thus equalized and corrected, the board of commissioners shall cause the corrected assessment rolls of each district or a copy of the same to be delivered to the register of deeds, and to be filed and kept by him in his office.

(a) See sec 5, art. 18, township act of 1858, (chap. 8, ante), as to forms.

(25.) SEC. XXVII. The board of county commissioners in each county shall also cause to be entered on their records, the aggregate valuation of the taxable, real, and personal property, in the several districts of their county, as corrected by them, from which record the register of deeds shall, within ten days after their meeting in July, make and transmit to the auditor, by mail or otherwise, a certified statement, showing the aggregate valuation of the taxable, real, and personal estate in the county, and the aggregate valuation of such property in each district therein, as corrected by the board.

Board to enter valuations of taxable property on their records, and register of deeds to transmit statement to auditor.

(26.) SEC. XXVIII. Whenever a general territorial tax shall be required to be raised, and the amount of such tax upon each dollar of the valuation, shall not have been previously determined by law, the auditor of the territory shall apportion such tax among the several counties, in proportion to the valuation of the taxable property therein, as ascertained from the last returns made to him by the register of deeds, and shall before the next session of such board, make out and transmit to each register of deeds of the territory, the amount of such tax so apportioned to his county, and shall in such case, and in all other cases when territorial taxes are levied, charge to each county the amount apportioned to the same, and every such county shall be liable for the payment into the territorial treasury, by the first Monday in February next succeeding the levying of such tax, of the amount so charged to the same.

When auditor to apportion territorial tax among counties.

To charge each county with its portion of territorial tax.

(27.) SEC. XXIX. The board of commissioners of each county, at their session in July in each year, shall estimate and determine the amount of moneys to be raised in their county, for county purposes, and apportion such amount together with the amount of territorial and school tax, required by law to be raised in their county, according to the valuation of taxable property in their county, for the year as equalized by the said board, and every such determination shall be entered at large in their records.

Amount to be raised for county, territorial, and school purposes, to be determined by commissioners.

(28.) SEC. XXX. [As amended on page 31, amendments of 1852 to the rev. stat.] The register of deeds of each county shall, within fifteen days after such apportionment, make out two certificates of the several amounts apportioned, to be assessed upon the taxable property of the county, for territorial, county and school purposes, one of which he shall deliver or cause to be delivered to the county treasurer, and the other with a transcript of the assessment roll aforesaid, shall be delivered to the sheriff of the county; to which certificate and assessment roll thus delivered to the sheriff, shall be attached a warrant in the name of the United States, under the hand of the register of deeds and with the seal of the board of county commissioners thereto attached, commanding the said sheriff to collect the taxes charged on such transcript, by demanding payment of the persons charged therein, and making sale of the goods and chattels mentioned in such transcript, if necessary, and that he pay over the moneys collected by him, by virtue of said warrant, return said warrant, together with the transcript of the roll aforesaid, and an account of his acts thereon, to the board of commissioners, on or before the first day of February next ensuing the date thereof.

Register of deeds of each county to make out certificates.

To return warrant to board of county commissioners.

COLLECTION AND RETURN OF TAXES. (a)

√ [Chapter 12, Revised Statutes]

SEC. XXXI. [Superseded by sec. 1, art. 20, township act of 1858.]

(a) Read with the sections following under this head, art. 20, township act of 1858, (chap. 8, ante,) which treats of the same subject. And note, whenever the word "sheriff" occurs, it must be read "collector;" as the taxes are collected by the last named officer, under the provisions of the act before mentioned.

County orders payable for taxes to a certain amount.

(29.) SEC. XXXII. County orders shall be payable for county taxes, in the county where issued, and shall be allowed the sheriff, on his settlement of county taxes with the board of commissioners, but no sheriff shall receive a larger amount of county orders than the amount of county taxes in his county, and the said sheriff shall, in all cases, pay over to the county treasurer, the full amount of territorial and school taxes, in gold and silver coin.

Territorial tax to be paid in gold and silver.

No officer to purchase county orders at a discount.

(30.) SEC. XXXIII. No county treasurer, or other county officer, shall either directly or indirectly purchase, or receive in exchange, or in payment of taxes or otherwise, in any manner whatever, any county orders or any demand against his county, for a claim allowed by the proper board during his term of office, for a less amount than that expressed on the face of such order or demand, and any such person so offending, shall, on conviction thereof, be fined in a sum not less than twenty-five nor more than two hundred and fifty dollars.

Sheriff, on payment of tax, to give receipt, &c.

(31.) SEC. XXXIV. The sheriff shall, on the payment to him of any tax, give a receipt for the same, therein describing the lands or specifying the amount of personal property upon which the same is paid, and shall note on his tax roll the payment thereof; and if any such sheriff shall willfully return as unpaid, any tax which has been paid to him except a double assessment, he shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be punished by imprisonment not exceeding six months, or be fined not exceeding two hundred and fifty dollars, or both, in the discretion of the court.

SEC. XXXV. [*Superseded by sec. 1. art. 20, township act of 1858.*]

Notice of time and place of sale to be given.

(32.) SEC. XXXVI. The sheriff shall give public notice of the time and place of sale, and of the property to be sold, at least six days previous to the sale, by advertisement to be posted up in three public places in the county where such sale shall be made; and the sale shall be at public auction in the day time, and the property sold shall be present; but at any time previous to the sale, the owner or claimant of such property may release the same by the payment of the taxes, interest and charges, for which the same is liable to be sold.

If purchase money not paid, sheriff may resell or sue for the same.

(33.) SEC. XXXVII. Whenever the purchase money on such sale shall not be paid at such time as the sheriff shall require, he may in his discretion again expose the property for sale, or sue in his name of office such purchaser for the purchase money, and recover the same with costs and ten per cent. damages.

If property not sold, how tax to be returned.

(34.) SEC. XXXVIII. If property so distrained cannot be sold for want of bidders, the sheriff shall return a statement of the facts, and the tax if unsatisfied, shall be collected in the same manner as if no levy had been made.

If person liable to pay tax remove, sheriff may collect same within the county.

(35.) SEC. XXXIX. In case any person upon whom any tax may be assessed, shall have removed out of any district where the assessment was made against him after such assessment, and before such tax ought by law to be collected, it shall be lawful for the sheriff to levy and collect such tax of the goods and chattels of the person so assessed, wherever the same may be found within the county where such assessment was made.

Surplus of sale to be returned to owner.

(36.) SEC. XL. If the property distrained shall be sold for more than the amount of the taxes and costs, the surplus shall be returned to the owner of such property.

Double assessment, how col-

(37.) SEC. XLI. When any sheriff discovers that any land has been assessed more than once for the same year, he shall collect only the tax

justly due thereon, and shall make return of the balance as a double assessed and returned.
assessment, and he shall be credited therefor by the county commissioners.

SEC. XLII. [*Superseded by secs. 5 and 6, art. 20, township act of 1858.*]

(38.) SEC. XLIII. The return of the sheriff to the register of deeds, Form of return of sheriff.
of delinquent taxes, shall be made in a tabular form, and may be varied as the facts may require, but when so made shall be as nearly as may be in the following form: (a)

(39.) SEC. XLIV. The sheriff shall then make an affidavit, to be annexed to such statement, before any officer authorized to administer oaths, that the facts set forth in said statement are correct; that the sums therein returned as unpaid taxes have not been paid, and that he has not, on diligent inquiry, been able to discover any goods or chattels belonging to the persons charged with such unpaid taxes, whereon he could levy the same; which statement and affidavit shall be filed with the register of deeds, and he shall thereupon be credited by the register of deeds with the amount of taxes so returned as unpaid and doubly assessed; and shall be entitled to receive one dollar for making such return, and six cents per mile, travel fee one way, to be allowed and paid to him by the county treasurer on settlement. Affidavit to be made and annexed to return. Sheriff to be credited, &c., his fees for making return.

(40.) SEC. XLV. Upon settlement, as aforesaid, of the amount of taxes to be collected by the sheriff, and paid into the county treasury; the register of deeds shall make out duplicate certificates, in which shall be contained the amount of delinquent taxes, one of which shall be given to the sheriff, and the other to the treasurer of the county; and such certificate shall be evidence of the truth of the matter contained therein; and the amount of the delinquent tax, as certified by the said register of deeds, shall by him be passed to the credit of the sheriff. Upon settlement, amount of delinquent taxes to be passed to credit of sheriff.

(41.) SEC. XLVI. Any sheriff who shall refuse or neglect to pay over all moneys by him collected for taxes, or shall neglect or refuse to make a return of the delinquent taxes of his county, as required in this chapter, shall be liable to an indictment therefor, and upon conviction on such indictment, may be fined in a sum not exceeding two thousand dollars, or imprisonment not exceeding one year, or both such fine and imprisonment, at the discretion of the court. When sheriff shall neglect to pay over moneys, or make return, liable to indictment.

(42.) SEC. XLVII. On or before the first Monday in February in each year, the several county treasurers in this territory shall pay over to the territorial treasurer in gold and silver coin, the amount of territorial taxes charged to their respective counties, which territorial tax shall be paid out of the first moneys collected and paid into the county treasury. Territorial tax, where and how to be paid.

OF THE TERRITORIAL AND COUNTY REVENUE.

√ [Chapter 12, Revised Statutes.]

(43.) SEC. XCV. For the purpose of raising a revenue for county purposes, the board of commissioners of each organized county in this territory shall, at their meeting in July in each year, levy a tax on all property in their county not exempt from taxation, which tax shall be sufficient in amount to defray the expenses of the county. Amount of taxes to be levied for county purposes.

(44.) SEC. XCVI. In addition to the tax required to be levied by the preceding section, the board of commissioners shall, at the time they are required by this chapter to levy a county tax, levy a tax of one mill on the dollar upon the taxable property of the county for territorial purposes, which last mentioned tax shall not be kept separate and distinct from the One mill on the dollar to be raised for territorial purposes.

(a) This form is superseded by the township act, but is given in a note, p. 203, which see.

county tax, but shall be added thereto, and collected at the same time the county taxes are collected.

An Act to provide for the collection of Territorial Taxes in unorganized Counties.

✓ [Passed March 6, 1852.] c. 4

(45.) SEC. I. The governor shall appoint in each of the unorganized counties of the territory, one or more suitable persons who shall be assessor and collector of the territorial taxes in said counties.

(46.) SEC. II. Each person appointed assessor and collector of taxes in the unorganized counties according to the provisions of the first section of this act, shall, before entering upon the duties of his office, file with the territorial treasurer, a bond with two or more good and sufficient sureties, to be approved by the territorial treasurer, in the penal sum of two hundred dollars, conditioned that he will faithfully perform the duties of his office, and that he will pay over all the moneys by him collected, as hereinafter provided.

Duties.

(47.) SEC. III. It shall be the duty of the assessors and collectors appointed under the provisions of this act, to annually assess all property in their respective counties subject to taxation for territorial purposes, in the manner that assessors are now required by law to make assessments in organized counties, and they shall levy and collect the taxes thereon, in the manner that sheriffs are now required to collect taxes, and to pay the amounts by them so collected, into the territorial treasury, on or before the first day of January, in each and every year.

Annual statement.

(48.) SEC. IV. The assessors and collectors aforesaid, shall annually transmit, on or before the first day of January, in each year, to the territorial auditor, a certified statement of the amount of property by them assessed, and the amount of taxes collected thereon, and the amount of taxes remaining unpaid.

Repeal.

(49.) SEC. V. That so much of any law now in force as contravenes the provisions of this act, is repealed.

An Act authorizing the Collector of Taxes to assess Real Estate and other property in certain cases.

✓ [Passed March 1, 1856.] c. 7

May assess and collect taxes.

(50.) SEC. I. *Be it enacted by the legislative assembly of the territory of Minnesota:* That it is hereby made the duty of the collector of taxes to assess all real estate and other property within his knowledge, which may have been subject to taxation but not assessed by the assessors, and to levy and collect the tax on the same, and to make a correct return to the board of county commissioners of all the property so assessed, and the taxes he may have collected on the same.

An Act to extend the Time for the Collection of the County, State and Territorial Taxes for the year 1857.

[Passed January 29, 1858.] c. 5

Time of collection extended.

(51.) SEC. I. *Be it enacted by the legislature of the state of Minnesota:* That the time for the return of delinquent taxes for the year 1857, be and the same is hereby extended to the first Monday in July, 1858.

Treasurer, when to pay in.

(52.) SEC. II. The time for the several county treasurers to pay over to the state authorities the amounts charged to their respective counties for the year 1827 is hereby extended to the first Monday in July, 1858.

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 Assessors and collectors for unorganized counties.
 Their bond and its conditions.

(53.) SEC. III. No land shall be sold for the taxes of 1857, prior to the second Tuesday in August, 1858, at which time the sale of lands for the unpaid taxes of 1857, shall be made according to the further provisions of existing law for the sale of lands for unpaid taxes and the conveyance and redemption thereof.

Tax sales, when to take place.

(54.) SEC. IV. If the register of deeds of any county shall unavoidably omit or fail to sell the lands returned for the delinquent taxes of the year 1857, at the time specified in the foregoing section, he shall advertise and sell such lands on the second Tuesday in November next ensuing and not sooner, and all sales made in pursuance of this enactment shall conform in all respects to, and be valid and binding, as like sales made in accordance with the existing provisions of law.

Registers of deeds, when they shall sell real estate.

(55.) SEC. V. Nothing in this act shall be so construed as to authorize or allow any sheriff or collector of taxes to fail in making due diligence to collect and pay over the taxes of the year 1857 before the time specified in section one for the return of delinquent tax lists; neither shall this act be construed to warrant or allow any county treasurer to reserve and keep, or appropriate to the use of his county the state or territorial taxes charged to his respective county for the year 1857; but the same shall be paid in gold and silver coin and territorial and state orders, out of the first moneys collected and paid in the county treasuries, and not later than the time prescribed in section one.

Tax collectors to use due diligence.

First moneys to be paid into the state treasury.

(56.) SEC. VI. All county, state, or territorial taxes, collected prior to the passage of this act, shall be paid over to the respective county treasuries on or before the first Monday in February next, and like payment of all taxes subsequently collected shall be made in each succeeding month thereafter until final settlement is made by said collector, and if any sheriff or collector fails or neglects to make a settlement of the taxes included in his assessment roll collected as hereinbefore provided, the county treasurer of his county, shall charge such sheriff or collector five per cent. damages, and twelve per cent. per annum interest, from the day payment should have been made in the balance of unsettled taxes due from him, and if any sheriff or collector shall withhold the payment of any taxes collected by him as aforesaid, he shall be liable to pay ten per cent. damages and twelve per cent. interest as above specified on such moneys, which moneys, damages and interest shall be collected by suit brought against such sheriff or collector's bond for the recovery of the sums.

Collections heretofore made to be paid over; failure or neglect subject to penalty.

(57.) SEC. VII. The provisions of this act shall not apply to any taxes levied or assessed by law for the support of school districts, village or city government, nor to any taxes specially assessed or levied by a town meeting for the support of schools.

Taxes exempt from provisions herein.

(58.) SEC. VIII. Nothing in this act shall be so construed as to change the time for the return of delinquent taxes in Ramsey and Meeker counties beyond the first day of February next, the time fixed by existing laws.

Counties exempt from the law.

(59.) SEC. IX. This act shall take effect from and after its passage.

An Act to provide for the Assessment and Collection of a Tax for State Purposes, for the year 1858.

[Passed March 20, 1858.]

See also 52 1860
 (60.) SEC. I. *Be it enacted by the legislature of the state of Minnesota:* There shall be levied and collected on all the taxable property in the state of Minnesota for the year 1858, a tax of five mills to the dollar, for the use of the state, including the sum to be raised as a sinking fund and for interest of the state debt, under the provisions of an act entitled "An act to authorize a loan of two hundred and fifty thousand dollars to defray the current expenses of the state."

Five mill tax.

Tax for state debt.

Collection of taxes.

(61.) SEC. II. It shall be the duty of the proper officers of the several counties in the state, to assess and collect said tax in their respective counties, and pay the same over to the treasurer of state, in the manner and time prescribed by law.

Act takes effect on passage.

(62.) SEC. III. This act shall take effect from and after its passage.

An Act to extend the Time for taking the Assessments in this State.

[Passed July 7, 1858.] c. 28

Time of assessment extended.

(63.) SEC. I. *Be it enacted by the legislature of the state of Minnesota:* That the assessments to be made by the assessors, as provided for in an act providing for township organizations, shall be extended to the twentieth day of August next, instead of the time now specified and provided.

Act takes effect on passage.

(64.) SEC. II. This act shall take effect and be in force from and after its passage.

An Act to provide for the Assessment and Collection of a Tax for State Purposes for the year 1859, and for the better Collection of Taxes heretofore levied.

[Passed August 12, 1858.] c. 82

Five mill tax for 1859 to be levied.

Re levied clause
 (65.) SEC. I. *Be it enacted by the legislature of the state of Minnesota:* There is hereby levied on all of the taxable property in the state of Minnesota, for the year (1859), one thousand eight hundred and fifty-nine, a tax at the rate of five mills on the dollar for the use of the state, including the sum to be raised as a sinking fund, and for interest of the state debt under the provisions of an act entitled "An act to authorize a loan of two hundred and fifty thousand dollars, to defray the current expenses of the state"; approved March 13th, 1858.

Assessment and collection of tax.

(66.) SEC. II. It shall be the duty of the proper officers of the several counties in the state to assess and collect said tax in their respective counties, and pay the same over to the treasurer of state, in the manner and time prescribed by law.

Default or neglect to make assessment; audit or to extend time.

(67.) SEC. III. That in cases whereby default, delay or negligence of any county or township officer or officers, entrusted by law with the duty of assessing and collecting taxes, such taxes in any county have not been or shall not be hereafter assessed or collected, and paid into the treasury of the state, or of the several counties and townships respectively, in accordance with existing laws, then, and in such cases, it is hereby made the duty of the auditor of state, to extend the time for the assessment and collection of said taxes, and to require the proper officers to enter upon and discharge the said duty of assessing and collecting the taxes prescribed by law at the earliest possible period thereafter, and in case of continued default or negligence on the part of such officers, appoint other competent persons in their stead, to discharge the said duties.

Penalty for default or neglect of officers.

(68.) SEC. IV. Any county or township officer upon whom the duty of assessing or collecting taxes is imposed, who shall, by default, delay or negligence, fail to discharge the trust imposed upon him by law, shall be deemed guilty of a misdemeanor, and upon conviction thereof, he shall be punished, or imprisoned, or both, at the discretion of the court. This act

When to take effect.

shall be in force from and after its passage.

SALE OF LAND FOR UNPAID TAXES, AND THE CONVEYANCE AND REDEMPTION THEREOF.

SEE Chas. ✓ [Chapter 12, Revised Statutes.]

(69.) SEC. XLVIII. All lands returned to the register of deeds as provided by law, upon which the taxes, interest, and charges shall not be paid by the first day of February next after the return thereof, shall be subject to sale as hereinafter provided. The register of deeds may, at any time within three years after the return of the sheriff of any delinquent taxes assessed upon personal estate, make out a warrant, with a list of such delinquent taxes upon personal estate annexed thereto; which warrant shall command the sheriff to proceed to collect the delinquent taxes enumerated in such list, and upon receiving such warrant, the sheriff shall proceed to collect and make return of the same in the same manner and under the same responsibilities as in the collection and return of the taxes mentioned in the original tax list.

When lands are liable to be sold for taxes.

Personal property may be sold within three years for taxes.

(70.) SEC. XLIX. The register of deeds shall immediately after the day specified in the preceding section, make out a statement of all such lands, containing a brief description thereof, with an accompanying notice, stating that so much of each tract or parcel of land described in said statement as may be necessary for that purpose, will, on the second Tuesday of April next thereafter, and the next succeeding days, be sold by him at public auction at some public place, naming the same, at the seat of justice of the county, that he may select, for the payment of the taxes, interest, and charges thereon; and if, in any county, no seat of justice shall be established, then at such public place therein as he shall select.

Register of deeds to give notice of sale, and what to contain.

(71.) SEC. L. The register of deeds shall cause such statement and notice to be published in a newspaper printed in his county, if there be such newspaper, and if there be none, then in a newspaper printed in an adjoining county, if there be such newspaper printed therein; but if there is no such newspaper printed in the same or an adjoining county, then such statement and notice shall be published in some newspaper printed at the seat of government of the territory, which statement and notice shall, in all cases, be published once a week for four successive weeks prior to the said second Tuesday of April, and such register of deeds, shall also, at least four weeks previous to said day, cause to be posted up copies of said statement and notice in at least four public places in such county, one of which copies shall be posted up in some conspicuous place in his office.

Notice to be published and posted four weeks prior to sale.

(72.) SEC. LI. Every printer who shall publish such statement and notice, shall immediately after the last publication thereof, transmit to the register of deeds of the proper county, an affidavit of such publication, made by some person to whom the fact of publication shall be known; and no printer shall be paid for publishing any such statement and notice, who shall fail so to transmit such affidavit within six days after the last publication thereof.

Printer to transmit affidavit of publication.

(73.) SEC. LII. The register of deeds shall also make, or cause to be made, an affidavit or affidavits of the posting of such statement and notice as above required, which affidavit, together with the affidavit of publication, shall be carefully preserved by him and deposited as hereinafter specified.

Register of deeds to make affidavit of posting notices.

(74.) SEC. LIII. On the day designated in the notice of sale, the several registers of deeds shall commence the sale of those lands, on which the taxes, interest, and charges shall not have been paid, and shall continue the same from day to day, (Sundays excepted,) until so much of each

When sale to commence, and how long to continue.

parcel thereof, shall be sold as shall be sufficient to pay the taxes, interest, and charges thereon, and all moneys received on such sale shall be paid into the county treasury.

Who to be deemed purchaser, and how land to be sold.

(75.) SEC. LIV. The person at such sale, offering to pay the taxes, interest, and charges, on any tract or parcel of land for the least quantity thereof, shall be the purchaser of such quantity, which shall be taken from the north side or end of such tract or parcel, and shall be bounded on the south by a line running parallel with the northerly line thereof, if such line be a single straight line, otherwise the south line of the portion so sold, shall run due east and west, and in case no bid shall be made for the payment of the taxes, interest, and charges on any such tract or parcel of land for a portion thereof, then the whole of such tract or parcel shall be sold.

Register may require immediate payment when land sold.

(76.) SEC. LV. The register of deeds may, in his discretion, require immediate payment of every person to whom any parcel of such land shall be struck off, and in all cases where payment is not made in twenty-four hours after the bid, he may declare such bid canceled and sell the land again, or may sue the purchaser for the purchase money, and recover the same with costs and ten per cent. damages; and any person so neglecting or refusing to make payment shall not be entitled after such neglect, to have any bid made by him, received by the register of deeds during such sale.

If land not sold, to be re-offered, and if still unsold, to be bid off for county.

(77.) SEC. LVI. If any parcel of land can not be sold for the amount of taxes, interest, and charges thereon, it shall be passed over for the time being, but shall, before the close of the sale, be re-offered for sale; and if the same can not be sold for the amount aforesaid, the register of deeds shall bid off the same for the county, for such amount.

Lands bid off for county liable to be taxed.

(78.) SEC. LVII. All lands bid off for the county as provided in the preceding section, shall continue liable to be taxed in the same manner as if they were the property of individuals; and such taxes, and the interest and charges thereon, shall be a lien on such lands, and shall be paid out of the county treasury while such lands belong to the county; but no land so bid off for the county shall be offered for sale for any taxes levied thereon, subsequent to such bid, until it shall have been redeemed, or shall be sold by the county, or the tax certificate issued to the county shall have been assessed.

Register of deeds to deed to county certain lands not redeemed.

(79.) SEC. LVIII. When any lands so bid off for any county shall not be redeemed as provided by law, the register of deeds shall execute to the county in his name of office, a deed of release therefor, witnessed and acknowledged in like manner as deeds to individuals, which shall have the same force and effect as conveyances executed by said register to individuals for lands sold for taxes.

Commissioners may authorize clerk to sell tax certificates, and lands bid off for county at tax sales.

(80.) SEC. LIX. The board of commissioners of any county may, by an order to be entered in their records, authorize the register of deeds, or any other person, to sell and assign the tax certificate issued for lands bid off for such county, and also to sell and convey him by deed duly executed and delivered by such register or other person, under his hand and seal for such county, any such lands for which a deed of release has been executed to the same, as provided in the preceding section.

Lands sold for taxes need not be sold as the land of any particular person.

(81.) SEC. LX. When any land is offered for sale for any taxes, it shall not be necessary to sell the same, as the property of any particular person, and if it should be sold as the property of any such person, no misnomer of the owner or supposed owner, or other mistake respecting the ownership of such land, shall ever effect the sale or render it void or voidable.

Register of deeds

(82.) SEC. LXI. The register of deeds shall give to each purchaser,

on the payment of his bids, and if the same be struck off to the county, then to such county, a certificate in writing, dated the day of the sale, describing the land purchased, the amount paid therefor, and the time when the purchaser will be entitled to a deed, which certificate shall be assignable, and any persons' interest therein, may be transferred by a written assignment, endorsed upon or attached to the same, and such assignment shall have the same force and effect as the assignment of bonds for the conveyance of lands; and such certificate, if acknowledged by the register of deeds, and certified by a person authorized to take the acknowledgments of deeds, may be recorded in the office of register of deeds of the proper county.

to give purchaser certificate of sale.

(83.) SEC. LXII. Every register of deeds shall, immediately after the close of any sale of lands for taxes, deposit in his office all affidavits, notices, and papers in relation to such tax sale, to be filed and preserved therein; also a statement containing a particular description of each tract and parcel of land so sold by him, specifying the name of the person to whom sold, the amount for which the same was sold, and the name of the owner, if known; and the said register of deeds shall record such statement in a book to be kept by him for that purpose in his office.

After close of sale, register to file in his office statement of the sale.

(84.) SEC. LXIII. The register of deeds in each county shall, at least six months before the expiration of the time limited for redeeming lands sold as aforesaid, cause to be published in a newspaper printed in his county, if there be such newspaper; and if none, then in a newspaper printed in an adjoining county, if there be one; but if there is no such newspaper printed in the same or an adjoining county, then in a newspaper printed at the seat of government, once a week for twelve successive weeks, a list of all unredeemed lands, specifying each tract or lot, the name of the person to whom assessed, if any, and the amount of taxes, charges, and interest, calculated to the last day of redemption, due on each parcel, together with a notice that unless such lands be redeemed on or before the day limited therefor, specifying the same, they will be conveyed to the purchaser.

Unredeemed lands to be advertised, what notice to contain.

(85.) SEC. LXIV. If no newspaper be published in such county, the register of deeds shall, at least three months previous to the time limited for the redemption of any lands sold for taxes, cause to be posted up copies of the list and notice specified in the preceding section, in at least four public places in his county, one of which copies shall be posted up in some conspicuous place in his office.

Notices to be posted in certain cases.

(86.) SEC. LXV. The owner or occupant of any land sold for taxes, or any other person, may, at any time within three years from the date of the certificate of sale, redeem the same, or any part thereof, or interest therein, by paying to the register of deeds of the county where such land was sold, for the use of the purchaser, his heirs or assigns, the amount for which such land was sold, and all subsequent charges thereon, authorized by the provisions of this chapter, or such proportion thereof as the part or interest redeemed shall amount to, with interest on the amount of purchase money, at the rate of twenty-five per cent. per annum, from the date of such certificate; but whenever any land sold for taxes shall be redeemed within six months after the sale thereof, interest, as aforesaid, shall be paid for six months: *provided, however*, that in all cases, any such person may, in like manner, redeem any such land, or any part thereof, or interest therein, at any time before the tax deed executed upon such sale is recorded, and when so redeemed, such deed shall be void.

Lands may be redeemed within three years, and how.

(87.) SEC. LXVI. The person wishing to redeem any land sold for taxes, in addition to the amount to be paid by him as specified in the preceding section, shall, before the same shall be redeemed, pay all other

On redemption of lands, all taxes, charges, &c.,

paid by purchaser, to be paid in certain cases.

taxes and charges on the land, or the part thereof, or interest therein sought to be redeemed, imposed subsequent to such sale, and paid by such purchaser or his assigns prior to redemption, with interest thereon at twelve per cent. per annum: *provided*, vouchers or other evidence of the payment of such last named taxes and charges shall have been deposited with the register of deeds of the county where such land is situate, or produced to such owner or other person seeking to redeem.

When lands of minors, married women, &c., may be redeemed.

(88.) SEC. LXVII. The lands of minors, or any interest they may have in lands sold for taxes, may be redeemed at any time before such minor becomes of age, and during one year thereafter; and the lands of idiots, married women, and insane persons, so sold, or any interest they may have in the same, may be redeemed at any time within five years after such sale, and such redemption shall be made in the same manner as provided in the last two preceding sections.

Upon redemption of lands, register to execute certificate, &c.

(89.) SEC. LXVIII. Upon the redemption of any land sold for taxes, by payment to the register of deeds, such register shall execute to the person so redeeming, a certificate specifying therein the name of the purchaser, the land redeemed, and the amount of the redemption money paid, and such register shall also enter on the sale list kept by him, the name of the person redeeming, the sum paid therefor by him, and the time when paid, which certificate, before it shall be evidence of such redemption, shall be presented to the treasurer of the same county, and be countersigned by him; and he shall also make a similar entry on the sale list kept by him, with that above required to be made by such register of deeds.

Register to pay over redemption money, &c.

(90.) SEC. LXIX. The register of deeds shall, upon the demand of any person entitled to any redemption money in his hands, forthwith pay the same to such person; and at the expiration of his term of office, shall pay over to his successor in office all redemption money in his hands.

When certificate lost, commissioners may cause deed to be executed to owner.

(91.) SEC. LXX. Whenever any certificate given by the register of deeds for lands sold for taxes shall be lost, or wrongfully withheld from the owner, and such lands shall not have been redeemed, the board of commissioners may receive evidence of such loss, or wrongful detention; and on satisfactory proof of the fact, may cause a deed as aforesaid to be executed to such person as may appear to them the rightful owner of the land described in such certificate; but no such deed, if wrongfully or improperly granted, shall be binding on the county in respect to any of its covenants, nor shall it vest any right, title, or interest in the grantee or his assigns.

If certificate be lost, and land be redeemed, how owner may draw redemption money.

(92.) SEC. LXXI. If there shall be a loss or wrongful detention of any such certificate, and the land therein described shall have been redeemed, any person may exhibit to the county treasurer evidence of such loss or detention, and upon his making the same satisfactorily appear to such treasurer, and upon his executing to him a bond with sufficient security, to be approved by the treasurer, that such person will refund such redemption money, with twelve per cent. interest thereon, if any other person shall thereafter show his right thereto, such treasurer shall pay such redemption money to the person so executing such bond.

If land unredeemed, when register to execute deed to purchaser.

(93.) SEC. LXXII. If any land sold for taxes shall not be redeemed, as aforesaid, the register of deeds of the county where the same was sold shall, after the expiration of the time prescribed by law for the redemption thereof, on the presentation to him of the certificate of sale, execute, in the name of his county, as clerk of the board of commissioners thereof, under his hand and seal, to the purchaser, his heirs and assigns, a deed of the land so remaining unredeemed, and shall acknowledge the same, which shall vest in the grantee an absolute estate, in fee simple, in such lands,

subject, however, to all unpaid taxes and charges, which are a lien thereon, and to redemption as provided in this chapter; and such deed, duly witnessed and acknowledged, shall be *prima facie* evidence of the regularity of all proceedings, from the valuation of the land by the assessors, inclusive, up to the execution of the deed, and may be recorded with the like effect as other conveyances of land.

(94.) SEC. LXXIII. If the register of deeds shall discover, before the sale, as aforesaid, that on account of irregular assessments, or for any other errors, any of said lands ought not to be sold, he shall not offer the same for sale; and if, after any certificate shall have been granted upon the sale of the same, as aforesaid, the register of deeds shall discover that, for any error or irregularity, the lands so sold ought not to be conveyed, he shall not convey the same; and the county treasurer shall, on demand, refund the amount paid therefor on such sale, and all subsequent taxes and charges paid thereon by the purchaser, or his assigns, out of the county treasury, with interest on the whole amount, at the rate of seven per cent. per annum.

When register to withhold certificate and deed, and to refund the amount paid.

(95.) SEC. LXXIV. If, after the conveyance of any land sold for taxes, it shall be discovered that the sale was invalid, the board of county commissioners shall cause the money paid therefor on the sale, and all subsequent taxes and charges paid thereon by the purchaser, or his assigns, to be refunded, with interest on the whole amount, at the rate of seven per cent. per annum, upon the redelivery of the deed to be canceled; and in all cases, if the county treasurer shall have offered to the person entitled thereto, his money, as aforesaid, and such person shall refuse to receive the money, and cancel the deed, he shall never be entitled to receive any interest on the money so paid by him, after the day of such offer and refusal, nor shall any recovery ever be had against the county on the covenants of such deeds.

When board may refund purchase money, &c.

(96.) SEC. LXXV. Whenever, on account of any erroneous or defective description of any land, or any other error or defect, if such land were justly taxable, the same shall have been stricken from the assessment roll, or shall have been omitted to be sold at any tax sale, or when so sold, the register of deeds shall withhold the tax deed therefor, as provided by law, the board of commissioners shall cause such land to be correctly described, and such uncollected tax to be entered and collected upon the assessment roll of the next succeeding year, in the same manner as the taxes assessed in such last named year; but if such lands cannot be correctly described, or if, from any other cause, the tax so unpaid cannot be collected on the same, said board shall raise such tax, or so much thereof as would have belonged to the county and territorial revenue, upon the property of the proper district, or otherwise correct such error, as they shall deem equitable.

When uncollected tax on land may be collected the succeeding year.

(97.) SEC. LXXVI. If any person, within two years after the payment of any tax by him, can satisfactorily show to the board of county commissioners, that the same was improperly assessed, or was paid by mistake when it was not legally chargeable, the said board shall order the same to be repaid by the county treasurer; and if the taxes so refunded, or any portion thereof, be properly chargeable to any district, it shall be so charged.

If tax be improperly assessed may be refunded within two years, &c.

(98.) SEC. LXXVII. All taxes assessed on any tract, or parcel of land, and all costs, charges, and interest thereon, shall be a lien on such land until paid; and all costs and expenses which shall accrue jointly, or in the aggregate, on two or more parcels of land, shall be apportioned in equal parts upon the several tracts, or parcels.

Taxes to be a lien on land.

(99.) SEC. LXXVIII. Each register of deeds shall, immediately

After the close of

any sale, register to file statement thereof with treasurer, and pay over to him all moneys paid at such sale.

after the close of any tax sale of land, under the provisions of this chapter, make out a full and accurate statement of all lands sold by him for taxes, describing therein each tract, or parcel, so sold by him, and the amount for which the same was sold, and the amount of money received by him on such sale; which statement shall be verified by the oath of the register of deeds, and filed in the office of the treasurer of his county; and the said register of deeds shall also, immediately after such sale, deposit the amount by him received upon such sale, with the said treasurer.

Penalty if register of deeds neglect his duty.

(100.) SEC. LXXIX. Whenever any register of deeds shall neglect, or refuse, to comply with the provisions of the preceding section, he shall be deemed guilty of a misdemeanor; and upon conviction thereof shall be fined not exceeding one thousand dollars, or imprisoned, not exceeding one year, or both such fine and imprisonment, in the discretion of the court.

MISCELLANEOUS PROVISIONS.

Persons having lien on lands may pay taxes and collect same.

(101.) SEC. LXXX. 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 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 interest thereon, shall be collectable with, as part of, and in the same manner, as the amount secured by the original lien.

When tenant may recover taxes paid by him, and how.

(102.) SEC. LXXXI. When any tax on any real estate shall have been paid by, or collected of, any occupant, or tenant, or any other person, who, by agreement, or otherwise, ought to pay such tax, or any part thereof, such occupant, or tenant, shall be entitled to recover, by action, the amount which such person ought to have paid, with interest thereon, at the rate of twelve per cent.; or he may retain the same from any rent due, or accruing, from him to such person, for real estate on which such tax is so paid.

If register fail to sell lands at time fixed, when may afterwards sell same.

(103.) SEC. LXXXII. If the register of deeds shall, in any year, unavoidably omit or fail to sell the lands returned for delinquent taxes, at the time fixed in the forty-ninth section of this chapter, he shall advertise and sell such lands on the second Tuesday of September next ensuing, and such advertisement and sale shall conform in all respects to the provisions of this chapter, and shall be as valid and binding as like sales made on the second Tuesday of April.

If clerk fail to advertise unredeemed lands, may do so within five years.

(104.) SEC. LXXXIII. Whenever the clerk of the board of commissioners shall fail to advertise the list of unredeemed land sold for taxes within the time above specified therefor, the same may be advertised as provided in section sixty-three and sixty-four of this chapter, at any time thereafter within five years from the time the same were sold, and when so advertised, such clerk shall deed the same in like manner and with the same effect, as though they had been advertised within the time specified in the sixty-third section of this chapter.

When suit to recover lands sold for taxes to be commenced.

(105.) SEC. LXXXIV. Any suit or proceeding for the recovery of lands sold for taxes, except in the cases when the taxes have been paid or the land redeemed as provided by law, shall be commenced within three years from the time of recording the tax deed of sale, and not thereafter.

Penalty on sheriff if he fail to settle or pay over moneys collected.

(106.) SEC. LXXXV. If any sheriff shall fail to make settlement of the taxes included in his assessment roll, within the time required by this chapter, the county treasurer shall charge such sheriff five per cent. damages, and twelve per cent. interest, per annum, from the day payment

should have been made on the balance of unsettled taxes due from him, and if any sheriff shall withhold the payment of any public moneys collected or received by him, after the same should be paid, and shall have been demanded, he shall be liable to pay ten per cent. damages, and twelve per cent. interest as above specified on such moneys; which moneys, damages, and interest, may be collected by suit upon such sheriffs' bond, for the recovery of the same.

(107.) SEC. LXXXVI. If any person shall be injured by the false return or fraudulent act of any sheriff, such person shall recover upon suit brought on the bond of such sheriff, of him and his sureties, double damages and costs of suit.

Person injured by false return of sheriff to recover double damages.

(108.) SEC. LXXXVII. No sale of lands for taxes, and no deed made in pursuance thereof, shall be of any validity if the taxes for which the same are sold shall have been paid prior to such sale.

Deed invalid, if taxes have been paid.

(109.) SEC. LXXXVIII. Whenever any moneys shall have been collected or received by an officer for any distinct, or specified object or purpose, no portion of them shall be paid or applied to any other object or purpose, without due authority, but shall be kept a separate fund for such specific object, and any officer failing to comply with the provisions of this section, shall be liable to a fine not exceeding five hundred dollars, or to imprisonment not exceeding six months.

Moneys collected for specific object, not to be applied to any other object.

(110.) SEC. LXXXIX. Any officer who shall willfully neglect or refuse to perform any of the duties imposed upon him by this chapter, shall be deemed guilty of a misdemeanor, and on conviction shall be punished by fine or imprisonment, the fine not to exceed five hundred dollars, nor the imprisonment six months.

Penalty in officer neglecting certain duties.

(111.) SEC. XC. Whenever any county treasurer shall fail to pay into the territorial treasury any moneys in his hands for that purpose at the time prescribed by law, he shall, in addition to other penalties, be liable to the following: If he shall so fail, for the space of ten days, he shall forfeit to the territory twenty per cent. on the amount withheld; and if he shall fail to pay over such moneys for the space of thirty days after such specified time, he shall forfeit his office as treasurer, and be deemed a public defaulter.

Penalty on treasurer for neglect to pay territorial tax when required.

(112.) SEC. XCI. As between the grantor and grantee of any land, when there is no express agreement as to which shall pay the taxes that may be assessed thereon, before the conveyance, if such land is conveyed even with, or prior to the date of the warrant authorizing the collection of such taxes, then the grantee shall pay the same; but if conveyed after that date, the grantor shall pay them.

When grantor and when grantee shall pay the taxes.

(113.) SEC. XCII. The entries made in the county treasurer's books, the assessment rolls, and the warrants thereto attached, and the lists of lands sold for taxes, recorded by said treasurer, or by the clerk of the board of county commissioners, shall be *prima facie* evidence in all judicial proceedings.

Treasurer's books, warrants, &c., to be evidence.

(114.) SEC. XCIII. The auditor of the territory shall, from time to time, as he may deem proper, cause to be printed blank assessment rolls, and other forms for proceedings required by this chapter, and shall transmit the same, together with such instructions as he shall think useful to the several clerks of the boards of county commissioners in this territory, who shall distribute the same to the assessors of the several districts in their respective counties.

Auditor to transmit blanks and instructions to registers of deeds.

(115.) SEC. XCIV. In addition to any fees elsewhere specifically allowed, for services to be performed under the requirements of this chapter, the following shall be allowed, to wit:

Fees to be allowed to officers and printers for services required by this chapter.

To the register of deeds, for every deed of land sold for taxes, seventy-

five cents; for each additional parcel of land described therein, after the first, five cents. To the person taking and certifying the acknowledgment of the same, twenty-five cents. To said register of deeds, for a certificate of redemption, twenty-five cents.

For each additional parcel of land described therein after the first, five cents.

To the register of deeds, for a certificate of the sale of lands, seventy-five cents.

For each additional parcel of land described therein after the first, five cents.

The register of deeds or treasurer, granting such deed or certificate, shall include therein as many parcels of land bid off, owned or redeemed by any person, as he may desire, and the above fees shall be paid by such person.

To the printers who shall publish any notice of sale for taxes, for each lot or tract, ten cents for all the insertions.

To the printer who shall publish any notice of the time when the redemption of land sold for taxes will expire, for each lot or tract of land, twenty cents for all the insertions.

For drawing affidavit of publication, ten cents.

To the person taking and certifying the same, ten cents.

The fees of publication shall be apportioned equally upon the several parcels of land advertised, and all costs, charges and interest imposed by the provisions of this chapter, and paid upon any land, shall be a lien thereon until paid equally with the unpaid taxes.

CHAPTER 10.

RESIGNATIONS, VACANCIES, REMOVALS, &c.

SECTION	RESIGNATIONS	SECTION	SUPPLYING VACANCIES.
1.	Resignations to whom made.	6.	The governor may fill vacancies in certain offices.
	VACANCIES.	7.	County commissioners may fill vacancies in certain county offices.
2.	What events to create vacancy.	8.	Persons appointed to fill vacancies, to qualify, &c.
3.	When governor to declare office vacant.		
	REMOVALS.		
4.	Governor may remove certain officers.		
5.	Collectors and receivers of public moneys may be removed by governor.		

[Chapter 10, Revised Statutes.]

RESIGNATIONS.

(1.) SEC. I. Resignations shall be made as follows, to wit:

1. By the treasurer of the territory, auditor of the territory, attorney general, superintendent of common schools, and by all officers appointed by the governor, or by the governor by and with the advice and consent of the council, shall be made to the governor.

2. By all officers who hold their offices by election, to the officer or

Resignations to whom made.