

# CHANGES

—IN THE—

General Statutes of 1878,

EFFECTED BY THE

GENERAL LAWS OF 1879 AND 1881,

Arranged with reference to the Chapter and Section Amended.

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SAINT PAUL:  
WEST PUBLISHING COMPANY.  
1883.

CHAPTER XI.

TAXES.

(See Laws 1879, c. 55, §§ 1, 2, relative to collection of delinquent taxes.)

(Enforcement of payment of taxes which became delinquent in and prior to 1879. See Laws 1881, c. 135.)

See pages 210, 228.

\*§ 16. Valuation to be fixed by assessor—items of list.

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*First.* The number of horses one year old, the number two years old, and the number three years old and over.

*Second.* The number of cattle one year old, the number two years old, the number of cows, and the number of all other cattle three years old and over. (1878, c. 1, § 16, as amended 1881, c. 10, § 1.)

\* \* \* \* \*

See page 214.

\*§ 22. **Property of companies or associations, how and by whom listed.** The president, secretary, or principal accounting officer of any company or association, whether incorporated or unincorporated, except railroad, insurance, and telegraph companies, and banking corporations, whose taxation is specifically provided for in this act, shall make out and deliver to the assessor a sworn statement of the amount of its capital stock, setting forth particularly:

*First.* The name and location of the company or association.

*Second.* The amount of capital stock authorized, and the number of shares into which said capital stock is divided.

*Third.* The amount of capital stock paid up.

*Fourth.* The market value, or if they have no market value, then the actual value of the shares of stock.

*Fifth.* The total amount of all indebtedness, except the indebtedness for current expenses, excluding from such expenses the amount paid for the purchase or improvement of property.

*Sixth.* The value of all its real property, if any.

*Seventh.* The value of its personal property.

The aggregate amount of the fifth, sixth and seventh items shall be deducted from the total amount of the fourth item, and the remainder, if any, shall be listed as "bonds or stocks," under subdivision twenty-four of section sixteen of this act. The real and personal property of such company or association shall be listed and assessed the same as that of private persons. In all cases of failure or refusal of any person, officer, company, or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he can obtain. (1878, c. 1, § 22, as amended 1881, c. 10, § 2.)

See page 217.

\*§ 23. **Bankers, brokers, and stock-jobbers, how and what they shall list.** The accounting officer of every bank whose capital is not represented by shares of stock, and every private banker, broker, or stock-jobber, shall make out and deliver to the assessor, when required to list personal property, a statement which he shall verify by oath, showing:

*First.* The amount of money on hand or in transit.

*Second.* The amount of funds in the hands of other banks, brokers, or others, subject to draft.

*Third.* The amount of checks or cash items, the amount thereof not being included in either of the preceding items.

*Fourth.* The amount of bills receivable, discounted or purchased, and other credits due or to become due, including accounts receivable, and interest accrued but not due, and interest due and unpaid.

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*Fifth.* The amount of bonds and stocks of every kind, (except United States bonds,) and shares of capital stock of joint-stock or other companies or corporations, held as an investment, or in any way representing assets.

*Sixth.* All other property appertaining to said business, other than real estate, which real estate shall be listed and assessed as other real estate is listed and assessed under this act.

*Seventh.* The amount of all deposits made with them by other parties.

*Eighth.* The amount of all accounts payable, other than current deposit accounts.

The aggregate amounts of the seventh and eighth items shall be deducted from the aggregate amounts of the first, second, third, and fourth items, and the remainder, if any, shall be listed as money under subdivision twenty (20) of section sixteen (16) of this act. The amount of the fifth item shall be listed as bonds and stock under said section sixteen, (16,) and the sixth item shall be listed the same as other similar personal property is listed under this act, except that in case of savings banks organized under the general laws of this state, the amount of the seventh and eighth items above enumerated shall be deducted from the aggregate amount of the first, second, third, fourth, fifth, and sixth items also above enumerated, and the remainder, if any, shall be listed as credits, according to the provisions of said section sixteen, (16.) (1878, c. 1, § 23, as amended 1881, c. 10, § 3.)

See page 217.

(Section 24 is amended by striking out the word "such" in the fourteenth line thereof. 1881, c. 10, § 4.)

\*§ 28. All property to be assessed at full value—value, how determined. All property shall be assessed at its true and full value in money. 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 of taxation; nor shall he adopt, as a criterion of value, the price for which the said property would sell at auction, or at a forced sale, or in the aggregate with all the property in the town or district; but he shall value each article or description of property by itself, and at such sum or price as he believes the same to be fairly worth in money. In assessing any tract or lot of real property, the value of the land, exclusive of improvements, shall be determined; also, the value of all improvements and structures thereon, and the aggregate value of the property, including all structures and other improvements, excluding the value of crops growing upon cultivated land. In valuing any real property upon which there is a coal or other mine, or stone or other other quarry, the same shall be valued at such a price as such property, including the mine or quarry, would sell at a fair voluntary sale for cash. Taxable leasehold estates shall be valued at such a price as they would bring at a fair, voluntary sale for cash. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof. 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 same 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 services, at the place where payable. (1878, c. 1, § 28, as amended 1881, c. 10, § 5.)

See page 217.

\*§ 33. Assessment, when and how made. The assessor shall perform the duties required of him during the months of May and June of each year, except in cases otherwise provided, and in the manner following, to-wit: He shall actually view, when practicable, and determine the true and full value of each tract or lot of real property listed for taxation, and shall enter the value thereof, including the value of all improvements and structures thereon, opposite each description of property. He shall make an alphabetical list of the names of all persons in his town or district liable to an assessment of personal property, and require each person to make a correct list and statement of such property, according to the prescribed form, which statement and list shall be subscribed and sworn to by the person listing the prop-

erty, and the assessor shall thereupon determine the value of the property included in such statement, and enter the same in his assessment books, opposite the name of the party assessed; and, in making such entry in his assessment books, he shall give the name and the post-office address of the party listing the property; and, if the party reside in a city, the assessor shall give the street and number, or other brief description, of his residence or place of business. (*Id.* § 33, as amended 1881, c. 10, § 6.)

See page 220.

\*§ 40. **Notice of meeting of board of review to be posted.** The assessor shall cause at least ten days' previous notice of the time and place of the meeting of the town board of review, by posting notices in at least three public places in his town or district, but the failure to give such notice, or hold such meeting, shall not vitiate such assessment, except as to the excess of valuation of tax thereon shown to be unjustly made or levied. It shall be the duty of the assessor to attend the meeting of the town board of review, with his assessment books and papers, and note all changes and additions made by the board, and correct his work accordingly. (*Id.* § 40, as amended, 1881, c. 10, § 7.)

See page 222.

\*§ 44a. **Compensation of board of equalization.** That the members of the several boards of county commissioners, while performing the duties prescribed by law as boards of equalization, shall be entitled to the same pay and mileage as is provided by law while performing their duties as county commissioners: *provided*, that no county commissioner, while acting on such board of equalization, shall receive pay for more than ten (10) days' service or mileage for more than one session: *provided*, that the provisions of this act shall not apply to the counties of Dakota, Hennepin, and Ramsey. (1881, c. 113, § 1.)

\*§ 46. **State board of equalization, how constituted—meetings—rules for equalizing.** The governor, auditor of state, and the attorney general, with one qualified elector not a member of any county board of equalization from each judicial district of the state, to be appointed by the governor with the advice and consent of the senate, shall constitute the state board of equalization. The members from the odd-numbered districts shall be appointed every even-numbered year, and those from the even-numbered districts shall be appointed every odd-numbered year, and their term of office shall be two years. The governor shall fill all vacancies that may occur in said board by special appointment. The governor shall be *ex officio* president of said board, and the auditor of state shall act as secretary. The board may adjourn from day to day, and may employ such clerical assistance as may be deemed necessary to facilitate its labors. The members of said board shall receive the same per diem and mileage as may be allowed by law to members of the legislature. The said board shall meet annually, on the first Tuesday of September, at the office of the auditor of state, and, each member having taken the oath prescribed by law, they shall examine and compare the returns of the assessment of the property in the several counties of the state, and proceed to equalize the same, so that all the taxable property in the state shall be assessed at its true and full value. In the performance of their duties they shall be governed by the following rules:

*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 bring the same to its true and full value in money.

*Second.* They shall deduct from the aggregate valuation of the real property of every 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 or district 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, or cities, or of the 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 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 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 in the state, as returned by the several county auditors, more than one per centum on the whole valuation thereof. (1878, c. 1, § 46, as amended 1881, c. 10, § 8.)

See page 224.

\*§ 47. **Transcripts of proceedings to be forwarded to county auditors—duty of auditors.** The secretary shall keep a record of the proceedings of the board, which shall be published in the annual report of the auditor of state, and upon final adjournment he shall transmit to each county auditor an abstract of such proceedings, 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 the state; and the county auditor shall 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 in each case any fractional sum of fifty cents or more, and 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; and shall also 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 or deducting, in manner as aforesaid, any fractional sum, so that the value of any separate class of personal property shall contain no fraction of a dollar. (*Id.* § 47, as amended 1881, c. 10, § 9.)

See page 225.

\*§ 68. **When treasurer shall pay over the funds collected.** The county treasurer shall, immediately after each settlement in February, May, and September, pay over to the treasurer of state, or of any municipal corporation, or organized township, or other body politic, on the order of the county auditor, all moneys received by him, arising from taxes levied and collected, belonging to the state, or to such municipal corporation, organized township, or school district, and deliver up all orders and other evidence of indebtedness of such municipal corporation or other body politic, taking duplicate receipts therefor, one of which shall be filed in the office of the county auditor. (*Id.* § 68, as amended 1881, c. 10, § 10.)

See page 230.

\*§ 71. **Copy of list for auditor, with notice for publication.** The clerk shall, within fifteen days thereafter, make and deliver to the county auditor a copy of the list so filed, and attach thereto a notice, which may be substantially in the following form:

State of Minnesota, } ss. District Court,  
County of \_\_\_\_\_ } \_\_\_\_\_ Judicial District.

The state of Minnesota to all persons, companies, or corporations who have or claim any estate, right, title, or interest in, claim to, or lien upon any of the several pieces or parcels of land in the list hereto attached described:

The list of taxes and penalties on real property for the county of \_\_\_\_\_, remaining delinquent on the first day of June, \_\_\_\_\_, has been filed in the office of the clerk of the district court of the county of \_\_\_\_\_, of which that hereto attached is

a copy. Therefore, you and each of you are hereby required to file in the office of said clerk, within twenty (20) days after the date of the last publication of this notice, your answer in writing, setting forth any objection or defence you may have to the taxes, or any part thereof, upon any piece or parcel of land described in said list, in, to, or on which you have or claim any estate, right, title, interest, claim, or lien, and in default thereof judgment will be entered against such piece or parcel of land for the taxes on said list appearing against it, and for all penalties, interest, and costs.

[Signed]

Clerk of the district court of the county of \_\_\_\_\_.

(Here insert list.)

(1878, c. 1, § 71, as amended 1881, c. 10, § 11.)

See page 230.

\*§ 72. **Time and manner of publishing notice and list.** The county auditor shall cause said notice and list to be published once in each of two consecutive weeks, in some newspaper of general circulation, printed in the English language, and which has been regularly published for at least three months previously, in the county in which said real estate is situate, if there be one, or in the county where the proceedings are instituted, or, if there be no such newspaper published in either county, then in some newspaper published within the judicial district, the first publication of which list shall be made within fifteen days after the delivery thereof to the auditor, as provided in the preceding section. The newspaper in which such publication shall be made shall be designated by resolution of the board of county commissioners of the county in which the taxes are levied, at their annual meeting in January, or at the meeting of said board in March, a copy of which resolution, certified by the county auditor, shall be filed in the office of the clerk of the court: *provided*, that if the county commissioners shall fail to designate such paper, then it shall be designated by the county auditor. (*Id.* § 72, as amended 1881, c. 10, § 12.)

See page 230.

\*§ 74. **Affidavit of publication to be filed.** The owner, publisher, manager, or foreman in the printing office of the newspaper in which such notice and list shall have been published, shall, within twenty days thereafter, make and file with the clerk an affidavit of such publication, stating the days in which such publication was made, and shall also file with the clerk three copies of each number of the paper and supplement, if any, in which the notice and list shall have appeared. The publication may be made in such newspaper, or partly in such newspaper and partly in a supplement issued therewith. (1878, c. 1, § 74, as amended 1881, c. 10, § 13.)

See page 232.

\*§ 76. **Judgment where no answer is made—form—entry.** Upon the expiration of twenty days from the date of the last publication of said notice and list, the said clerk shall, the affidavit of publication being filed, enter judgment against each and every of such pieces or parcels as to which no answer shall have been filed, which judgment shall include all of such pieces or parcels, and shall be substantially in the following form:

State of Minnesota, County of \_\_\_\_\_, District Court.

In the matter of the proceedings to enforce payment of the taxes on real estate remaining delinquent on the first day of June, 18—, for the county of \_\_\_\_\_, State of Minnesota.

A list of taxes on real property, delinquent on the first day of June, 18—, for said county of \_\_\_\_\_, having been duly filed in the office of the clerk of this court, and the notice and list required by law having been duly published as required by law, and no answer having been filed by any person, company, or corporation to the taxes upon any of the pieces or parcels of land hereinafter described, and more than twenty days having elapsed since the last publication of said notice and list, it is hereby adjudged and decreed that each piece or parcel of land hereinafter described as liable for taxes, penalties, and costs, to the amount set opposite the same, as follows, to-wit:

## Description.

## Amount.

And the amount of taxes, penalties, and costs to which, as hereinbefore stated, each of said pieces or parcels of land is liable, is hereby declared a lien upon such pieces or parcels of land as against the estate, right, title, interest, claim, or lien, of whatever nature, in law or equity, of every person, company, or corporation whatsoever; and it is adjudged that, unless the amount to which each of said pieces or parcels is liable be paid, each of said pieces or parcels be sold, as provided by law, to satisfy such amount to which it is liable.

[Signed,]

Clerk of the district court, county of \_\_\_\_\_.

Such judgment shall be entered by the clerk in a book to be kept by him, to be called the "real estate tax judgment book," and shall be dated and signed by the clerk. The judgment shall be written out on the left-hand pages of such book, leaving the right-hand pages blank for the entries hereinafter provided; and the same presumption in favor of the regularity and validity of the said judgment shall be deemed to exist as in respect to judgments in civil actions in said court. (*Id.* § 76, as amended 1881, c. 10, § 14.)

See page 202.

(§ 82. For "third Monday in September," in first line, read "thrd Monday of September." 1881, c. 10, § 16.)

(Section 84 is printed in original statutes as amended by 1881, c. 10, § 10.)

\*§ 87. **Who may not purchase—effect of purchase by owner.** Any person, except county auditors, county treasurers, and each of their deputies or clerks, may become the purchaser at such sale. If the owner purchase, the sale shall have the effect to pass to him (subject to redemption as herein provided) every right, title, and interest of any and every person, company, or corporation, free from any claim, lien, or encumbrance, except such right, title, interest, lien, or encumbrance as the owner so purchasing may be legally or equitably bound to protect against such sale, or the taxes for which such sale was made; and no such sale of real estate for taxes shall be considered invalid on account of the same having been charged in any other name than that of the rightful owner: *provided*, that nothing herein contained shall be so construed as to prevent any such officer or his deputy or clerk from becoming the purchaser, at such sale, of any lands of which he may be the owner, or upon which he may have a lien: *provided, further*, that no county auditor, county treasurer, their deputies or clerks, shall act as agent or attorney for the purchasers at such sale. (1878, c. 1, § 87, as amended 1881, c. 10, § 17.)

See page 237.

\*§ 89. **Property bid in for the state, to whom assigned—form of assignment.** At any time after any piece or parcel of land shall have been bid in for the state, and before such piece or parcel of land shall have become forfeited to the state, and while such tract or parcel of land shall remain unredeemed, the county auditor shall assign and convey the same, and all the right of the state in any such piece or parcel of land acquired at such sale, to any person, except the county auditor, county treasurer, and their deputies or clerks, who shall pay the amount for which the same shall have been bid in, with interest, and the amount of all subsequent delinquent taxes, penalties, costs, and interest upon the same; and shall execute to such persons a certificate or conveyance for each piece or parcel, which may be substantially in the following form:

I, \_\_\_\_\_, auditor of the county of \_\_\_\_\_, state of Minnesota, do hereby certify that at the sale of lands pursuant to the real estate tax judgment, entered in the district court in the county of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, in proceedings to enforce the payment of taxes delinquent upon real estate for the years \_\_\_\_\_ for the county of \_\_\_\_\_, which sale was held at \_\_\_\_\_, in said county of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, the followed-described piece or parcel of land, situate in said county of \_\_\_\_\_, state of Minnesota, to-wit, (insert description,) was offered for sale to the highest bidder above the amount for which

the same was subject to be sold; and, no one bidding upon such offer an amount equal to that for which said piece or parcel was subject to be sold, the same was then bid in for the state at such amount, being the sum of \_\_\_\_\_, and the same still remaining unredeemed, and, on this day, \_\_\_\_\_ having paid into the treasury of said county the amount for which the same was so bid in, and all subsequent delinquent taxes, penalties, costs, and interest, amounting in all to \_\_\_\_\_ dollars: therefore, in consideration thereof, and pursuant to the statute in such cases made and provided. I do hereby assign and convey the said piece or parcel of land in fee-simple, with all the right, title, and interest of said state acquired therein at said sale, to the said \_\_\_\_\_, his heirs and assigns, forever, subject to redemption as provided by law.

Witness my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 18—.

[L. s.]

County Auditor.

Which certificate or conveyance may be recorded, after the time of redemption shall have expired, as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the records of such deeds; and the same, or the record thereof, shall be evidence in like manner, and with like force and effect, as the certificate provided for in section eighty-four of this act. (1878, c. 1, § 89, *as amended* 1881, c. 10, § 18.)

See page 237.

\*§ 97. **Void sales—repayment of money to purchaser, how made.** When any tax sale is declared void by judgment of court, such judgment shall state for what reason such sale is annulled; and in all cases where any sale has been, or hereafter shall be, so set aside, the money paid by the purchaser at the sale, or by the assignee of the state on taking the assignment certificate, and all subsequent taxes, penalties, and costs that may have been paid thereon, shall, with interest at the rate of ten per cent. per annum from the date of such payment, be returned to the purchaser or assignee, or the party holding his right, out of the county treasury, on the order of the county auditor. Such proceedings shall not operate as a payment or cancellation of any tax included in the judgment or refundment, but the same shall stand as originally extended against the property, and, with all accruing penalties, interest, and costs, be included with the taxes thereon for the current year in the next delinquent tax sale: *provided*, that when lands have been sold for taxes, the title to which, at the time such tax was levied thereon, was in the United States, the state of Minnesota, or of any railroad company, and not subject to taxation, upon the presentation to the county auditor of the certificate of the register of the United States land-office of the district in which such lands are situated, or of the state auditor, or of the proper officer of the railroad company, approved by the state auditor, showing the date of entry or sale of such lands, if any, the amount paid on such sale, and for subsequent taxes levied prior to such entry or sale, shall be refunded to the tax purchaser or his assigns, with interest as herein provided; and if such lands were bid in by the state of Minnesota, the state auditor shall cancel such sale and satisfy the tax judgment. This *proviso* shall also apply to sales of real estate upon which satisfactory proof shall be made to the county auditor that the taxes had been paid prior to sale, or that the property was otherwise legally exempt from taxation, or that it was taxed on a duplicate assessment: *provided, further*, that the provisions of this section shall apply to all sales of land for taxes made prior to the passage of this act. (*As amended*, c. 10, § 19.)

See page 240.

\*§ 113. **Taxing property that has been omitted in assessment.** If any real or personal property shall be omitted in the assessment of any year or years, and the property shall thereby escape taxation, when such omission shall be discovered the county auditor shall enter such property on the assessment and tax-books for the year or years omitted, and shall assess the same, and extend all arrearage of taxes properly accruing against said property, with seven per cent. interest thereon from the time said taxes would have become delinquent, and the same shall be extended against



such property on the tax list for the current year. (1878, c. 1, § 113, *as amended* 1881, c. 5, § 1.

See page 243.

\*§ 118. **Public and railroad lands to be certified for taxation.** On or before the first day of April in each year, the auditor of state shall obtain lists of all government and railroad lands becoming taxable, and he shall compile from such lists, and from the record of sales of state land, complete lists of all such lands, and, on or before the fifteenth day of April in each year, he shall certify the same for taxation to the auditors of the counties in which said lands may be situated. (*As amended* 1881, c. 10, § 20.)

See page 244.

\*§ 121. (Laws 1877, c. 6, § 37.) Repealed 1881, c. 10, § 22.

See page 245.

Add to \*§ 125, p. 246:

*provided, further,* that in the county of Itasca the sum of twelve mills per acre, as compensation for the county of Crow Wing, may be levied and collected as herein provided. (1876, c. 6, § 1, *as amended* 1879, c. 25, § 1.)

See page 246.

\*§ 115, 147. See 1883 Sup't, pp. 32, 33.

\*§ 145. **Tax to pay interest—how levied and collected.** When the bonds of any county, city, village, or township shall be so registered, the state auditor shall compute the amount of interest due and to accrue upon such bonds for the current year; and he shall also compute the amount requisite to be levied annually to produce a sinking fund to pay the principal of such bonds at maturity, and he shall annually make a certificate showing such amounts for interest and sinking funds separately, and transmit the same to the county auditor at the same time that he is required to certify the rate of state tax, or before the first of November each year; and the county auditor shall compute and determine the rate per centum on the aggregate valuation of taxable property within said county, city, village, or township voting bonds requisite to meet and satisfy the amount of interest and sinking fund for that year, and the amount so certified by the state auditor shall thereupon be deemed levied, and shall be extended on the tax list in a separate column under the head of interest and sinking fund, and the said tax shall be included and collected with other general and special taxes for that year: *provided*, that if any county, city, village, or township issuing such bonds shall otherwise provide for the levy of the requisite tax for interest or sinking fund, either or both, each year, on furnishing the state auditor official evidence that such provision has been made, he shall not certify the tax thus provided for. (1871, c. 17, § 3, *as amended* 1881, c. 16, § 1.)

See page 250.

\*§ 147. **Taxes, how applied.** The taxes so collected shall be paid over by the county treasurer to the person or persons presenting coupons and bonds therefor, if authorized to receive the same; and each coupon and bond so redeemed shall be cancelled by said county treasurer, and transmitted to the city, village, township, or other organization by which the same was issued. If bonds shall not be presented for redemption equal to the amount of collections on sinking fund account, the accumulations of such fund, with all surplus that may remain in the interest fund after payment of all matured coupons, shall be invested by the county treasurer in United States bonds, for the redemption of bonds either before or at maturity. (*Id.* § 5, *as amended* 1875, c. 115, § 1, *and* 1881, c. 16, § 2.)

See page 251.

\*§ 148. **Application to have tax certificate declared void.** Whenever the holder of any tax certificate of sale, who is not in possession by himself or others, of the real property described therein, or any part thereof, shall petition the board of county com-

missioners of the county where the lands are situate, setting forth facts claimed to invalidate said certificate within the meaning of any decision of the supreme court of this state, said commissioners shall inquire into the truth of the facts alleged in said petition, and if they are satisfied that all the facts affecting the case are fully and fairly stated, they shall so certify to the state auditor, and the latter officer, if he is satisfied, upon consultation with the attorney general, that the facts stated render the certificate void within the principle of any decision of the supreme court, shall authorize the refunding of the amount paid for said certificate, with interest, together with the amount of all other subsequent taxes paid on said property by the holder of said certificate, with interest from the payment thereof, upon the surrender of said certificate, if the same has not been recorded, or upon the delivery of an assignment thereof to the state, duly executed, acknowledged, and recorded, as by law provided for the execution, acknowledgment, and record of instruments conveying real property; and thereupon the county auditor shall draw an order, for the sum so authorized to be refunded, on the treasurer of said county, to be countersigned and paid as other county orders. The several funds—state, county, town, city, village, school, and other—shall be charged with their several proportions of the amount so refunded, and the same proceedings shall be had for re-assessing said property for said taxes or again selling the same as provided by law in other cases of void assessment or sales. (1881, c. 10, § 21.)

See page 251.

\*§ 150. **Hay and wood cut from forfeited lands.** Any hay, wood, or timber cut upon lands forfeited to the state under the provisions of the general tax law, shall be liable to seizure and sale by the county treasurer at any time, and wherever found, prior to its possession by a *bona fide* purchaser, to satisfy the taxes, interest, and costs that may be due on the tract or lot upon which it may have been cut; and the said treasurer, in making such seizure and sale, shall be governed by the provisions of law prescribing his duties in the collection of personal property taxes. (1881, c. 142, § 1.)

See page 251.

## CHAPTER XII.

### MILITIA.

\*§ 16. **National guard shall consist of what—muster rolls.** The uniformed militia of this state, and such volunteers as shall hereafter enlist therein, shall constitute the national guard of the state of Minnesota. The aggregate force of the same, in time of peace, fully uniformed, armed, and equipped, shall not exceed ten companies of infantry, two troops of cavalry, and two sections of light artillery; but the commander in chief shall have power, in case of war, insurrection, or invasion, or imminent danger thereof, to increase said force beyond the limit aforesaid, and to organize the same as the exigencies of the service may require.

The adjutant general shall cause to be prepared a proper muster roll, which shall be signed by every member of each company, troop, or section, now or hereafter to be organized, and said rolls, when so signed, shall be returned to his office. (1881, c. 116, § 1.)\*

\*§ 17. **Regimental and battalion organization—officers.** In case the commander in chief shall deem regimental or battalion organizations of said national guard advisable, he shall designate what companies shall compose the same respectively, and shall order an election of the field and staff officers thereof.

All elections of general and field officers, when necessary, shall be ordered by the commander in chief. All elections of line officers of a regiment or battalion, after the same is organized, shall be ordered by the commandant thereof; and all

(\* An act relating to the organization, and to promote the efficiency of the uniformed militia of the state of Minnesota. Approved February 23, 1881.)