

# GENERAL STATUTES

33

OF THE

STATE OF MINNESOTA,

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VOL. 1.

CONTAINING ALL THE LAW OF A GENERAL NATURE NOT  
REMEDIAL, THE LATTER BEING IN VOL. 2.

COMPILED AND ANNOTATED

BY

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CHAPTER 11.

TAXES.

The laws which have been repealed or superseded by this chapter are: G. S. ch. 11; acts 1867, chs. 43, 44, 45, 46, 48, 51, 91, 92; 1868, chs. 29, 30, 31, 32, 33, 34, 37; 1869, chs. 23, 24, 25, 35, 37, 59, 83; 1870, ch. 51; 1871, chs. 14, 15, 16; 1872, chs. 118, 119; 1873, chs. 40, 105, 107; 1874, chs. 1, 2, 3, 32; 1875, chs. 5, 6, 7, 8, 9, 10, 11; 1876, chs. 2, 5, 6, 12; 1877, chs. 6, 58, 79, 82, 134; 1878, chs. 1, 79, 80; 1879, chs. 25, 55; 1881, Ex. S. ch. 82; 1883, ch. 109.

Sections.

1382-1423. Property subject to taxation.  
 1424-1426. Property exempt from taxation.  
 1427. Valuing property.  
 1428-1449. Listing property.  
 1450-1462. Assessor — Duties.  
 1463-1464. Town board of equalization.  
 1465-1467. County board of equalization.  
 1468-1469. State board of equalization.  
 1470-1471. Rate of taxation.  
 1472-1477. Municipal taxation limited.  
 1478. The levy.

Sections.

1479. Lien for taxes.  
 1480-1499. Collection of taxes.  
 1500-1512. County auditor's duties.  
 1513-1514. State auditor's duties.  
 1515-1522. Delinquent personal property tax.  
 1523-1553. Delinquent real property tax.  
 1554-1564. Redemption.  
 1565-1568. Forfeited lands.  
 1569-1577. Sale of prior delinquent and forfeited lands.  
 1578-1583. General provisions.

PROPERTY SUBJECT TO TAXATION.

SEC. 1382. **Specified.**— All real and personal property in this state, and all personal property of persons residing therein, the property of corporations now existing or hereafter created, and the property of all banks or banking companies now existing or hereafter created, and of all bankers; except such as is hereinafter expressly excepted, is subject to taxation, and such property, or the value thereof, shall be entered in the list of taxable property for that purpose, in the manner prescribed by this act; *provided*, that railroad, insurance and telegraph companies, shall be taxed in such manner as now is or may be hereafter fixed by law.

1878, ch. 1, § 1: "An act to provide for the assessment and collection of taxes." Approved March 11, 1878. Substantially § 1, ch. 11, G. S., as amended 1874, ch. 1, § 1; 1877, ch. 6, § 1. The G. S. provided that "all property (whether real or personal, of citizens, residents, corporations, banks, banking companies, bankers) shall be listed and taxed, except that which is expressly *exempted*." Acts 1874, ch. 1, § 1, changed this to read "all real property in this state and all personal property of persons residing herein," not covering personal property of non-residents. Acts 1877, ch. 6, inserted "and all personal property employed in trade or business." Acts 1878, ch. 1, § 1, changed language to "all real and personal property in the state, and all personal property of persons residing" in the state; and changed the word "exempted" to "excepted." Taxation of homesteads, 1868, ch. 29; abrogated by 1869, ch. 25. 7 M. 253; 35 M. 215; 34 M. 27, 305; 33 M. 367, 434; 32 M. 367; 31 M. 337; 30 M. 274; 35 M. 5, 219, 258; 37 M. 26, 133, 416; 36 M. 339, 356, 368, 472; 38 M. 30, 336, 483; 38 N. W. 489.

SEC. 1383. **Real property defined.**— Real property, for the purposes of taxation, shall be construed to include the land itself, whether laid out in town lots or otherwise, and all buildings, structures and improvements, trees or other fixtures, of whatsoever kind thereon, and all rights and privileges thereto belonging or in anywise appertaining,\* and all mines, minerals, quarries and fossils in and under the same.

1878, ch. 1, § 2. Same as first sentence of § 2, ch. 11, G. S., except below \*, which was added by acts 1874, ch. 1, § 2. This section of G. S. also defined "investments in bonds," "investments in stocks," "personal property" and "money." 31 M. 354, 358.

SEC. 1384. **Personal property defined.**— Personal property shall, for the purposes of taxation, be construed to include all goods, chattels, moneys, credits and effects, wheresoever they may be; all ships, boats and vessels be-

longing to inhabitants of this state, whether at home or abroad, and all capital invested therein; all moneys at interest either within or without this state due the person to be taxed, more than he pays interest for, and all other debts due such persons more than their indebtedness; all public stocks and securities, all stock in turnpikes, railroads, canals and other corporations (except national banks) out of the state, owned by inhabitants of this state; all personal estate of moneyed corporations, whether the owners thereof reside in or out of this state; and the income of any annuity, unless the capital of such annuity be taxed within the state; all shares of stock in any bank organized or that may be organized under any law of the United States, or of this state; and all improvements made by persons upon lands held by them under the laws of the United States, the fee of which lands is still vested in the United States; and all such improvements upon lands the title to which is still vested in any railroad company, or any other corporation whose property is not subject to the same mode and rule of taxation as other property.

1878. ch. 1, § 3. In the G. S. ch. 11, § 1, subdivs: 1, 2, 3, as amended 1867, ch. 46, every tangible thing, except money, subject of ownership, capital stock, interest and profits; every interest in ship, vessel or boat, and all improvements on lands, the title being in this state or United States, was taxable personal property. Acts 1874 changed the law to read as above except the words "or of this state." Acts 1875, ch. 5, inserted "lumber or logs within this state, or logs the log mark of which may be recorded in this state," which was struck out by acts 1877, ch. 6, and "logs cut in this state for the purpose of being run out of this state prior to manufacture" inserted in lieu thereof. Acts 1878, ch. 1, re-enacted § 3, ch. 1, acts 1874, and inserted "or of this state" in the provision applicable to banks.

**SEC. 1385. Terms defined.**—The term "money" or "moneys," wherever used in this act, shall be held to mean gold and silver coin, treasury notes, bank notes, and every deposit which any person owning the same, or holding in trust and residing in this state, is entitled to withdraw in money on demand. The term "credits," wherever used in this act, shall be held to mean and include every claim and demand for money or other valuable thing, and every annuity or sum of money receivable at stated periods, due or to become due, and all claims and demands secured by deed or mortgage, due or to become due. The terms "tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands," wherever used in this act, shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as the property of, the same claimant, person or company. Every word importing the singular number only may be extended to and embrace the plural number; and every word importing the plural number may be applied and limited to the singular number; and every word importing the masculine gender only, may be extended and applied to females as well as males. Wherever the word "oath" is used in this act, it may be held to mean affirmation; and the word "swear" in this act may be held to mean affirm. The words "town" or "district," wherever used in this act, shall be construed to mean township, village, city or ward, as the case may be. The term "true and full value," wherever used in this act, shall be held to mean the usual selling price at the place where the property to which the term is applied shall be at the time of assessment, being the price which could be obtained therefor at private sale, and not at forced or auction sale. The term "person," whenever used in this act, shall be construed to include firm, company or corporation.

1878, ch. 1, § 4. Same as § 4, ch. 1, acts 1874, as amended 1875, ch. 5. G. S. ch. 11, § 2, defined money and credits, the former as defined above, and the latter to mean "the excess of the sum of all legal debts and demands over and above the sum of legal *bona fide* debts owing by such person." 32 M. 13.

**SEC. 1386. Elevators and grain houses.**—All elevators, warehouses or grain houses, and all machinery and fixtures therein situate upon the line of any railroad corporation in this state, and which elevators, warehouses, grain houses, machinery and fixtures are not in good faith owned, operated and exclusively controlled by such corporation, shall be taken and deemed for all

# MINNESOTA STATUTES 1891

SEC. 1387.]

TAXES.

purposes of taxation personal property, and the same shall be listed and assessed in valuation in the town or district in which such elevator, warehouse, grain house, machinery or fixtures may be situate, and shall be listed and assessed in the name of the owner, if known, and if not known, the same shall be listed and assessed as "owner unknown," and all taxes assessed upon such property shall be paid to the county treasurer of the county where such property is situate.

1876, ch. 4: "An act to provide for the taxation of elevators, grain houses or other buildings located on railroad grounds." Approved February 17, 1876. Acts 1874, ch. 32, approved March 9th, enacted substantially the same law except the provision of listing when owner unknown. 38 M. 531.

**SEC. 1387. Railroads, taxation of — Percentage of gross earnings.**— In consideration of an annual payment of a per centum, as provided in this section, by the St. Paul, Stillwater and Taylor's Falls Railroad Company, the railroad, its appurtenances and appendages, and all other property, estate and effects of said corporation, held or used for, in or about the construction, equipment, renewal, repair, maintaining or operating its railroad, including the lands granted to said company to aid in the construction of said railroad, as also the stock and capital of said company, shall be and hereby are forever exempt from all taxation and from all assessments; and in consideration of the grants made to and the privileges conferred upon the said company, and the exemption contained in this section, the said company shall, during the first three years from and after January 1, 1872, on or before the first day of March of each and every year, pay into the treasury of this state one per cent. on the gross earnings of said railroad, the first payment to be made on the first day of March, one thousand eight hundred and seventy-three, or within fifteen days after the passage of this act; and shall, during the seven years next ensuing after the expiration of the three years aforesaid, pay into the treasury of the state, on or before the first day of March of each year and every year, two per cent. on the gross earnings of said railroad; and shall from and after the expiration of ten years from the said first day of January, one thousand eight hundred and seventy-two, on or before the first day of March of each and every year, pay into the treasury of this state three per cent. of the gross earnings of said railroad; and the payment of such per centum annually as aforesaid shall be and is in full of all taxation and assessment whatever. And for the purpose of ascertaining the gross earnings aforesaid, an accurate account of such earnings shall be kept by said company, an abstract whereof shall be furnished by said company to the treasurer of this state on or before the first day of February in each year, the truth of which abstract shall be verified by affidavits of the treasurer and secretary of said company; and for the purpose of ascertaining the truth of such affidavits, and the correctness of such abstract, full power is hereby vested in the governor of this state, or any other person appointed by law prescribed to examine, under oath, the officers and employees of said company or other persons; and if any person so examined by the governor or other authorized person shall knowingly or wilfully swear falsely concerning the matter aforesaid, every such person is declared to have committed perjury. And for securing to the state the payment of aforesaid per centums, it is hereby declared that the state shall have a lien upon the railroad of said company, and upon all the property, estate and effects of said company whatever, real, personal or mixed, and the lien hereby secured to the state shall have and take precedence of all demands, decrees and judgments against said company: *provided*, that the lands of said company shall be subject to taxation as soon as sold, leased, or contracted to be sold or leased.

1873, ch. 111, special laws, § 1, approved March 10th: "An act providing for the collection of taxes from the St. Paul, Stillwater & Taylor's Falls Railroad Company and other railroad companies." 33 M. 537; 36 M. 467; 39 M. 25, 112; 38 M. 117, 163, 263, 420; 36 M. 207.

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1388-1393.]

**SEC. 1388. Same — Acceptance of law.**— Any railroad company owning or operating, or which may hereafter own or operate, any line or lines of railroad in this state, may, by resolution of its board of directors, attested by its secretary and filed with the secretary of state, accept and become subject to the provisions of this act; and in such case the payment of such percentage in lieu of taxes, in accordance therewith, shall commence from and after the first day of March next after the completion of thirty miles of such line hereafter built, or of the entire line, if the same shall be less than thirty miles in length.

1873, ch. 111, § 2, Spl. L. 33 M. 537; 36 M. 211, 467.

**SEC. 1389. Same — All railroads to pay percentage.**— Any railroad company owning or operating or which may hereafter own or operate, any line or lines of railroad in this state, which has not accepted and become subject to sections one (1) and two (2) of chapter one hundred and eleven (111) of the special laws of eighteen hundred and seventy-three (1873), relative to taxation, or some special act or acts relating to taxation of the company accepting the same, shall become liable to pay, and shall pay a percentage of its gross earnings, in lieu of all other taxes in accordance with the provisions of the chapter hereinbefore referred.

1887, ch. 11, § 1: "An act for the taxation of railroad companies." Approved March 7, 1887. Acts 1889, ch. 191, repeals this law if repeal approved by popular vote, to be submitted at ensuing general election.

**SEC. 1390. Gross earnings to be reported.**— Each railroad corporation owning or operating a railroad in this state shall, on or before the first day of February in each year, make to the state railroad commissioner a true and just return of the gross earnings of its road or roads within this state, for and during the year ending the last day of December next preceding, which returns shall be verified by the oath of the officer making the same: *provided*, that where any railroad company pays its tax on gross earnings semi-annually, the said returns shall be made in the manner provided, on or before the twentieth day of January, for the six months ending the last of December preceding, and on the twentieth day of July for the six months ending the last of June preceding.

1877, ch. 105, § 1: "An act relating to returns of gross earnings of railroad corporations and returns of lists of lands sold." Approved March 3, 1877. 35 M. 540. Acts 1872, ch. 26, provided that railroad commissioner ascertain gross earnings.

**SEC. 1391. Certified to state auditor.**— The state railroad commissioner shall certify the said returns of gross earnings to the state auditor, together with a statement of the per centum and amount of tax due thereon. The state auditor shall then make his draft on the railroad corporation for the amount of tax due, and place the same in the hands of the state treasurer for collection.

1877, ch. 105, § 2. 35 M. 15.

**SEC. 1392. Report to include list of lands sold.**— That on or before the first day of April in each year, each and every railroad corporation that has received lands from the state or United States, to aid in the construction of its line of railroad, shall make a return to the state railroad commissioner of full and complete lists of all lands sold or contracted to be sold during the year ending the last of December next preceding, the correctness of which list shall be verified under oath by the land commissioner or other proper officer of the railroad corporation. All trustees or other persons to whom any of the lands granted in aid of any railroad have been conveyed, or by whom such lands are held in trust or otherwise, shall be subject to the foregoing provisions in regard to returns of lists of lands sold.

1877, ch. 105, § 3. 31 M. 262; 27 M. 94; 36 M. 510.

**SEC. 1393. Report completion of roads, for taxation.**— No railroad, or branch, or extension of a railroad in this state shall hereafter be opened for

# MINNESOTA STATUTES 1891

SEC. 1394.]

TAXES.

public use until the management thereof shall officially notify the railroad and warehouse commission that the same is finished and in a safe condition for operation. Within one year after such notification the corporation constructing or operating such railroad, branch or extension, shall file in the office of said commission a map and profile thereof, with table of grades, curvatures, and mileage, and a statement of the other characteristics of the road, certified by its president and engineer, in such form as the board may prescribe.

1887, ch. 11, § 2. Act 1889, ch. 191, repeals this law subject to vote of people at ensuing general election.

**SEC. 1394. Railroad lands sold — Taxation of.**— Whenever any railroad company to which lands have been granted to aid in the building of its line of road in the territory or state of Minnesota (and which lands have been by law exempted from taxation until leased, contracted or sold by said company) has sold, assigned, transferred or disposed of, or shall sell, assign, transfer or dispose of, any estate, right, title or interest therein or thereto, the right, title, estate or interest of such purchaser, assignee or holder, by whatsoever mode or in whatsoever form such sale, transfer or assignment is or may have been made, shall become and be taxable, and shall be assessed and taxed as other real property in this state; and the taxes of such right, title, interest or estate shall be collected and enforced as taxes on other real property.

**Purchaser at tax sale.**— And the purchaser at any such tax sale of such right, title, interest or estate, or the successor in interest of such purchaser shall acquire, take, hold or be subrogated to all the right, title, interest or estate of the person holding the same under or from the railroad company. And said purchaser at such sale, or his successor in interest, shall have the right to do any or every act or thing which the said person holding such right, title, interest or estate under such railroad company might, could or should do or have done in order to be entitled to a perfect title or deed of such lands; and on performance, the purchaser at such tax sale, or his successor in interest, shall be entitled to a deed of such lands from the railroad company holding the legal title thereto.

**Redemption.**— *Provided, always,* that the right of redemption from such tax sale shall exist as in other cases of the purchase of real property at tax sales.

**Delinquent tax sale.**— *And provided, further,* that the purchaser of any such lands, or of such right, title, interest or estate in such lands sold for delinquent taxes, or as forfeited to the state, shall acquire, and shall only acquire, by virtue of such purchase, such rights and interests as belong to the person holding or claiming under the railroad company, as aforesaid, and the right to be substituted in the place of such holder or claimant under the railroad company, and as the assignee of all his interests and rights to all intents and purposes. And upon the production to the proper officer of such railroad company, of the tax certificate obtained on the purchase at such tax sale, in case such lands have not been redeemed, such purchaser at such tax sale, or his successor in interest, shall have the right to make any payment of principal or interest due or to grow due (if any) upon or on account of such lands to said railroad company, as the assignee of the rights of the person purchasing, holding or claiming under the said railroad company prior to the redemption of such lands. In case the holder under the railroad company shall fail to redeem such lands within the time allowed by law, and at the same time also pay to the treasurer of the county in which such lands lie, for the use of the holder of such tax certificate, all payments of principal and interest, if any by him made to said railroad company, on account of said lands, with interest from the time they were so made at twelve (12) per cent. per annum, then the holder or owner of such tax certificate, upon the receipt of his tax deed thereupon duly given, and the filing of a certified copy of the same with the land commissioner or proper officer of such railroad company, shall be entitled to receive, and the said land commissioner or proper officer of such railroad com-

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1395-1397.]

pany shall execute to him, such a deed or contract, on such evidence of sale or right to said lands as was issued to the original purchaser, holder or claimant under the railroad company, or as such original claimant would be entitled to, and with the like force and effect as such original contract or evidence of sale or right to such lands, and in lieu of such original contract, certificate or evidence of sale.

1887, ch. 128, § 1: "An act to provide for the taxation of lands held or which have been held by railroad companies in this state, and for the taxation of certain rights, interests and estates in such lands." Approved March 1, 1887.

**SEC. 1395. Same — Held under any writing.**— That whenever any special stock or land stock or any other writing or instrument whatever is or has been issued by any railroad company to any person or persons with a view or intention to thereby grant or transfer or secure to the person to whom such stock or instrument is issued or delivered, any interest, right, title or estate in or to any lands held by such railroad company, the right, title, interest or estate of such person holding such special stock, stock bond writing or instrument in or to the lands to which such stock or writing is applicable or refers, shall be held and considered within the purview of this act subject to taxation and shall be taxable and taxed as aforesaid.

1887, ch. 128, § 2.

**SEC. 1396. Same — Reimburse if tax title invalid.**— In case the tax title of the purchaser at any tax sale of any such lands or interest on lands as are referred to in this act or of his successor in interest, shall be held or adjudged invalid for any reason, then in such case the holder of such tax certificate shall be entitled to recover from the treasurer of the county to which such taxes were paid, the amount of such taxes so paid with interest thereon at the rate of eight (8) per cent. per annum.

1887, ch. 128, § 3.

**SEC. 1397. Same — Assessment of.**— In the assessment of taxation of such lands or of any interest or estate in such lands, or in any of the proceedings to collect or enforce such tax, it shall not be necessary to state the name or names of the owner or owners of such lands or of such interest so assessed, but it shall in all such proceedings be sufficient to describe or refer to such owner or owners as "unknown," and in all such proceedings to assess or tax or to enforce any tax on or against such lands or interest, the burden of proof shall be on the person claiming or alleging that such tax is invalid, or who sets up any defense against the same, to allege in his answer, and to show on trial the particular facts establishing such invalidity or illegality.

And if it is alleged that such lands or interests are exempt from taxation for any reason, it shall be incumbent on and necessary for the person attempting to establish such defense to allege and to affirmatively prove the same, and if there be any facts within the knowledge of the person setting up such defense, showing or tending to show, or which might show, that such lands or any estate or interest therein have been bargained, sold or transferred to any person whose property is not by the laws of this state exempt from taxation, it shall be incumbent on such person to set up and prove such facts particularly. The answer in every such case shall be duly verified, and if any person verifying such answer shall willfully misstate any matter or facts in this verification, he shall be guilty of the crime of perjury, and the judge or court before whom such action or proceeding is tried shall have the power to require the answer or verification to be made more full and particular and in default thereof to strike out the same. On any such trial the burden shall be on any person claiming that such lands or interest are exempt from taxation to show that the railroad company to which they were granted had not sold or transferred such lands or any estate or interest therein, at or prior to the time when such tax was levied or assessed, the assessment or levy of such tax

# MINNESOTA STATUTES 1891

SECS. 1398-1402.]

TAXES.

shall be *prima facie* evidence of its legality, and the lands or interests taxed were subject to taxation at the time such tax was levied.

1887, ch. 128, § 4.

**SEC. 1398. Taxed as other property — Exception.**—It shall be proper for the proper assessing officer or officers of any county or sub-division of the state in which any of the lands referred to in this act lie, for the year one thousand eight hundred and eighty-seven (1887) and any subsequent year during which the question of the taxability of such lands or interests may be in litigation, in fixing the rate for assessment or taxation in such county or sub-division of the state, to fix such rates so as to raise the sum required to be raised for any general or special purpose as if the lands or interests referred to in this act were not taxed for such year, and so that the tax or sum levied on the other property of such county or sub-division of the state shall be sufficient to meet all sums to be raised by tax for that year.

*Provided*, that the lands or interests in this act referred to shall be assessed and taxed as other property in such county or sub-division of the state and shall be collected as such taxes.

1887, ch. 123, § 5.

**SEC. 1399. Report to land commissioner.**—If any railroad company shall issue any land stock or special stock, bond or any certificate, contract or writing conveying, granting or giving to the holder thereof any interest, estate, right or title in or to any lands held by said company and exempted from taxation as aforesaid, and shall fail within sixty (60) days after the issuance of such certificate, stock, contract or writing to report the same to the land commissioner or auditor of this state, or if having heretofore issued such contract, special stock, bond, certificate or writing, shall fail to report the same within sixty (60) days after the passage of this act, the failure so to report shall be held to be and to operate as a forfeiture by said company of its corporate franchises and privileges, and the attorney general of the state shall at once proceed against said company to have its charter and franchises declared forfeited.

1887, ch. 128, § 6.

**SEC. 1400. Prior taxes — Not lien.**—In all cases where any railroad lands, referred to in this act, have been sold, prior to the 1st day of January, 1887, to actual settlers who use the same for farm purposes, and who bought the same in good faith from any railroad company, under the belief that the same were free from taxes at the time of their purchase, all taxes for which said lands might be liable, prior to such purchase shall not be a lien upon said lands.

1887, ch. 128, § 7.

**SEC. 1401. Tax, from 1884.**—That all back taxes on lands of the St. Paul & Chicago Railroad Company including in the swamp land grant made by the state to that company which are and remain the property of that company for any and all years prior to one thousand eight hundred and eighty-four (1884), be and the same are hereby remitted and the state auditor is hereby directed to place said lands upon the tax lists for the year one thousand eight hundred and eighty-four (1884) and subsequent years, and cause the taxes of those years to be duly levied and assessed thereon pursuant to the statutes in such cases made and provided.

1887, ch. 129, § 1: "An act to relieve settlers and others from payment of certain back taxes." Approved March 5, 1887.

**SEC. 1402. When owned by actual purchasers.**—That all taxes upon the lands included in said grant to the St. Paul & Chicago Railroad Company for years prior to the time when said lands were sold or contracted to be sold by said company, and which lands are held and owned by actual purchasers from said company, are hereby remitted and the auditor of state is directed



# MINNESOTA STATUTES 1891

## TAXES.

[SECS. 1403-1407.]

to cause the taxes on said lands so purchased of said company and owned by actual purchasers to be levied and assessed upon said lands in the hands of such purchasers for the years subsequent to the sale or contract for sale of said lands by said company to said purchaser.

1887, ch. 129, § 2.

**SEC. 1403. Not taxed.**—That all lands included in said swamp land grant which have heretofore been placed upon the tax lists of any county of this state contrary to the provisions of this act and not embraced in the description of lands contained in the first and second sections of this act shall be stricken from the tax lists.

1887, ch. 129, § 3.

**SEC. 1404. Mining corporations — Taxation of.**—That all corporations now organized, or that may be hereafter organized under the laws of this state, for the purpose of carrying on the business of mining, smelting or refining copper or iron ores, or for the purposes of mining coal within this state, may pay into the state treasury annually on or before the first day of January in each year in lieu of all the taxes or assessments upon the capital stock, personal property, income and real estate of such corporation in or upon which real estate such business of mining may be carried on, or which real estate is connected therewith and set apart for such business the following amounts, that is to say, on and for each ton of copper fifty (50) cents, on and for each ton of iron ore mined and shipped or disposed of one (1) cent for each ton and for each ton of coal mined the sum of one cent per ton, each ton to be estimated as containing two thousand two hundred and forty (2,240) pounds, one-half of such payments to be credited to the general fund of the state and the other half credited to the county or counties in which such mines are located.

1881, Ex. S. ch. 54, § 1: "An act to encourage mining in this state by providing a uniform rule for the taxing of mining property and products." Approved November 22, 1881.

**SEC. 1405. Same — Report to state auditor.**—That it shall be the duty of each and every corporation accepting the provisions of this act to make return in writing and report to the state auditor on or before the fifteenth (15th) day of December, in each year, a true and full statement of each and every ton of copper or iron ore or coal mined and sold or disposed of during the year preceding the date of such return, which statement shall be verified by the oath of the president and secretary of such corporation; that any such officer, who shall knowingly make or sign any false or untrue statement in such report or return, shall be deemed guilty of perjury, and on conviction thereof shall be punished as provided in chapter twenty-seven (27) of the general statutes of A. D. one thousand eight hundred and seventy-eight (1878).

1881, Ex. S. ch. 54, § 2.

**SEC. 1406. Same — Acceptance of this act.**—That any corporation now organized under the laws of this state, or that may hereafter be organized therein for the purpose of mining, smelting or refining copper or iron ores, or for mining coal, may, by resolution duly adopted by its board of directors, accept all the provisions of this act, and that upon the filing of a certified copy of such resolution of acceptance in the office of the secretary of state for this state, such corporations shall be bound by the provisions of this act and thereafter be entitled to all the benefits thereof.

1881, Ex. S. ch. 54, § 3.

**SEC. 1407. Telephone companies — Taxation of.**—Each and every telephone company, corporation, association, partnership or person, owning or operating, or which shall hereafter own or operate within this state for hire or compensation, any telephone or telephone line or lines, the rate and manner of the taxation of which for any purpose has not been fixed or prescribed

# MINNESOTA STATUTES 1891

SECS. 1408-1410.]

TAXES.

by special charter granting such franchise, shall, on or before the first (1st) day of February, one thousand eight hundred and eighty-eight (1888), and annually thereafter, on or before the first (1st) day of February in each year, pay into the treasury of this state two (2) per centum of the gross earnings of said company, corporation, association, partnership or person, earned upon the business done wholly in the state during the year ending upon the first (1st) day of July, immediately preceding the day upon which payment shall be made as aforesaid, which payment shall be made in lieu of, and in full payment of all taxes, and assessments of every description levied upon, or payable by said company, corporation, association, partnership or person, by virtue of any law of this state, upon all personal property, rights, privileges, immunities or franchises, owned and used by said company, corporation, association, partnership or person, in the operation and management of its, their or his business within this state.

Provided, however, that any and all sums of money which may be paid out by said company, corporation, association, partnership or person, as royalties upon patented articles used in said business shall be deducted from the said gross receipts, and the two (2) per centum shall be levied only upon the balance of said gross receipts, after the said amount so paid as royalties, shall have been deducted.

1887, ch. 138, § 1: "An act to provide for the taxation of telephone companies." Approved March 3, 1887. Acts 1881, Ex. S. ch. 68, approved November 22, 1881, abrogated by this act, provided that company make statement of its property to state auditor annually in July, upon which the state board of equalization assess the true cash value and the rate in lieu of all other taxes.

**SEC. 1408. Same — Report of gross earnings.**— For the purpose of ascertaining the gross earnings aforesaid, each and every such telephone company, corporation, association, partnership or person doing business in this state as aforesaid, shall on or before the first day of September, in the year of Our Lord, one thousand eight hundred and eighty-seven (1887), and annually thereafter, on or before the first (1st) day of September of each and every year, make and transmit to the state auditor of the state of Minnesota in his office at the capitol at St. Paul, a full and true report and statement under oath of the proper officers of said company, corporation, association, partnership or of said person, of their said business as it existed on the first day of July, immediately preceding the making of such report, specifying:

First, the gross receipts on all business done wholly within this state during the year ending immediately preceding said first day of July.

Second, all sums of money paid out during said year as royalties upon all patented articles or instruments used by said company, corporation, association, partnership or person.

1887, ch. 138, § 2.

**SEC. 1409. Auditor to report to treasurer.**— The state auditor shall on or before the first day of January of each year immediately following the filing of such report or statement hereinbefore mentioned, make and file with the state treasurer a report showing the amount of taxes as payment due and payable from each and every such company, association, corporation, partnership or person owning or operating any telephone or telephone lines within this state.

1887, ch. 138, § 5.

**SEC. 1410. Same — Auditor to inspect and examine.**— The property, books, records, [accounts], papers and proceedings so far as they relate to the condition, operation or management of said telephone companies, corporations, associations, partnerships or persons, shall at all times during business hours be subject to the examination and inspection of the said state auditor, and he shall have power to examine under oath or affirmation, each and all directors, officers, managers, agents and employes, of any such telephone com-

# MINNESOTA STATUTES 1891

TAXES.

[Secs. 1411-1413.

pany, corporation, association, partnership or other persons, concerning any matter relating to the subject of such report.

1887, ch. 138, § 3.

**SEC. 1411. Penalties.**—Every telephone company, association, corporation, partnership or person, or any of their, its, or his officers or managing agents who shall wilfully neglect or refuse to make or furnish any report required in this act at the time herein required, or who shall wilfully or unlawfully hinder, delay or obstruct said state auditor in the discharge of his duties hereby imposed upon him, shall forfeit and pay a sum of not less than two hundred (\$200) dollars, nor more than five hundred (\$500) dollars for such offense to be recovered in a civil action upon complaint of said state auditor, and in his name for the use and benefit of the state of Minnesota. And every such telephone company, corporation, association, partnership or person, and every officer, and managing agent thereof whose duty it may be to make such report shall be liable to a like penalty for every period of ten (10) days it, he or they shall wilfully neglect or refuse to make such report, and any person who shall in any affidavit, report, statement or examination provided for or required in this act, intentionally or knowingly swear falsely to any matter to which the same or either of them relate, shall be deemed to have committed the crime of perjury, and be punished accordingly.

1887, ch. 138, § 4.

**SEC. 1412. Lien for taxes.**—For the purpose of securing to the state the payment of the aforesaid taxes or sums, the state shall have a lien upon each and all of the telephone lines and instruments for or on account of the operation of which such tax, sum or per centum shall become payable, which said liens hereby created shall have and take precedence of any or all other liens, demands, decrees and judgments upon or against said property, or against the party by which said tax, sum or per centum shall be payable, and which lien hereby created may be enforced by the sale of any such property to which said lien may attach, by the state treasurer in the manner prescribed by section one hundred and thirty-one (131) of chapter eleven (11) of the general statutes of eighteen hundred and seventy-eight (1878), relating to telegraphs, and telegraph companies, or by other process of law.

1887, ch. 138, § 6.

**SEC. 1413. Telegraph companies — Taxation of.**—That each and every telegraph company, corporation, association, partnership, or person owning or operating, or which shall hereafter own or operate within this state, for hire or compensation, any telegraph or telegraph line, the rate and manner of taxation of which for any purpose has not been fixed and prescribed by special charter granting such franchise, shall on or before the first (1st) day of February, one thousand eight hundred and eighty-eight (1888), and annually thereafter, on or before the first (1st) day of February in each year, pay into the treasury of this state two (2) per centum of the gross earnings of said company, corporation, association, partnership or person, earned upon business done wholly within this state during the year ending upon the first (1st) day of July immediately preceding the day upon which payment shall be made as aforesaid; which payment shall be in lieu of and in full payment of all taxes and assessments of every description levied upon or payable by said company, corporation, association, partnership or person, by virtue of any law of this state, upon all personal property, rights and privileges, immunities or franchises owned and used by said company, corporation, association, partnership or person in the operation or management of its, their or his business as a telegraph company or telegraphing within this state.

1887, ch. 139, § 1: "An act to provide for the taxation of telegraph companies." Approved March 7, 1887. Acts 1867, ch. 22, abrogated by above act, provided for tax of forty cents per mile in lieu of all other taxes, payable January of every year, and providing a lien, and sale in default of payment. This law also provided that all contracts made between telegraph and

# MINNESOTA STATUTES 1891

SECS. 1414-1417.]

TAXES.

railroad or other companies for the mutual use of lines constructed or to be constructed are hereby ratified and approved. And also that the time heretofore allowed to the Northwestern Telegraph Company to complete a telegraph line from St. Paul to Pembina, as a consideration in securing certain benefits and rights, is hereby extended two years without damages or forfeiture of any rights. Acts 1881, Ex. S. ch. 68, also abrogated by this act, provided that the company make a statement of its property to the state auditor annually, in July, upon which the state board of equalization assess true cash value and rate in lieu of all other taxes payable on the 1st day of February, and distrainable if not so paid.

**SEC. 1414. Same — Report gross earnings.**— For the purpose of ascertaining the gross earnings aforesaid, each and every such telegraph company, corporation, association, partnership or person doing business within this state as aforesaid shall, on or before the first (1st) day of September, A. D. one thousand eight hundred and eighty-seven (1887), and annually thereafter on or before the first (1st) day of September of each and every year, make and transmit to the state auditor of the state of Minnesota, at his office in the capitol at St. Paul, a full and true report and statement, under oath, of the proper officer of said company, corporation, association, partnership or by said person, of the affairs of their said business, as it existed on the first (1st) day of July immediately preceding the making of such report; specifying:

First—The number of miles of route over which business is done in this state.

Second—The value of all wires, poles, fixtures and instruments in use in this state.

Third—The value of all other personal property owned within this state.

Fourth—The value of all real estate owned within this state.

Fifth—The number of persons actually employed within this state.

Sixth—The number of telegraph offices or stations occupied within this state.

Seventh—The amount paid employes for services rendered within this state.

Eighth—The amount paid for rent of offices within this state.

Ninth—The amount paid for repairing lines and instruments within this state.

Tenth—The amount paid for all other expenses in the management and operation of its, their or his said business within this state.

Eleventh—The gross earnings on all business done wholly within this state.

1887, ch. 139, § 2.

**SEC. 1415. Same — Auditor to report to treasurer.**— The state auditor shall, on or before the first (1st) day of January of each year, immediately following the filing of each report or statement hereinbefore mentioned, make and file with the state treasurer a report showing the amount of tax or payment due and payable from each and every such company, corporation, association, partnership or person owning or operating any telegraph or telegraph line within this state.

1887, ch. 139, § 6.

**SEC. 1416. Same — Answer interrogatories.**— The said state auditor may make and propound to such telegraph company, corporation, association, partnership or person, any additional interrogatories relating to the condition, operation, management, and control of its, their or his said business and lines, which shall be answered by such companies, corporations, associations, partnerships and persons in the same manner as those specified in the foregoing section.

1887, ch. 139, § 3.

**SEC. 1417. Same — Inspection of books and business.**— The property, books, records, accounts, papers and proceedings so far as they relate to the condition, operation or management of said telegraph companies, corporations, associations, partnerships or persons, shall, at all times during business hours,

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1418-1420.]

be subject to the examination and inspection of the said state auditor or any person appointed by him for such purpose, and he or they shall have power to examine under oath or affirmation any and all directors, officers, managers, agents and employes of any such telegraph company, corporation, association, partnership or other person concerning any matter relating to the condition and management of such business.

1887, ch. 139, § 4.

**SEC. 1418. Same — Penalties.**— Every telegraph company, association, corporation, partnership or person, or any of its, their, or his officers, managers, agents or employes who shall wilfully neglect or refuse to make and furnish any report required in this act, at the time herein required, or who shall unlawfully and wilfully hinder, delay or obstruct said state auditor, or his legal representative, in the discharge of his duties hereby or hereinafter imposed upon him, shall forfeit and pay a sum of not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500) for each offense, to be recovered in a civil action upon complaint of said state auditor and in his name, for the use and benefit of the state of Minnesota. And every such telegraph company, corporation, association, partnership or person, and every officer, manager, agent or employe thereof shall be liable to a like penalty for every period of ten (10) days it, they or he shall wilfully neglect or refuse to make such report. And any person who shall in any affidavit, report, statement or examination provided for or required in this act, intentionally or knowingly swear falsely to any matter to which the same or either of them relate, shall be deemed to have committed the crime of perjury, and be punished accordingly.

1887, ch. 139, § 5.

**SEC. 1419. Same — Lien for taxes — Law limited.**— For the purpose of securing to the state the payment of the aforesaid taxes or sums, the state shall have a lien upon each and all of the telegraph lines and telegraphs on account of which, or for and on account of the operation of which such tax, sum or per centum shall become payable, and upon all the property, estate and effects whatsoever, real, personal and mixed of the company, corporation, association, partnership [or person] by or from which any such tax or per centum shall be payable; which said lien, hereby created, shall have and take precedence of any and all other liens, demands, decrees, and judgments upon or against said property or against the party by which said tax, sum or per centum shall be payable; and such lien hereby created may be enforced by the sale of any such property to which such lien may attach, by the state treasurer in the manner prescribed by section one hundred and thirty-one (131) of chapter eleven (11) of the general statutes of one thousand eight hundred and seventy-eight (1878), or by other process of law.

*Provided*, this act shall not apply to "District Telegraph Companies" whose business and operation is wholly confined to one (1) city or town.

1887, ch. 139, § 7. Reference is to acts 1867, ch. 22, § 6, abrogated by § 1413, *ante*.

**SEC. 1420. Insurance companies — Taxation of.**— All insurance companies organized under the laws of any other state or nation doing business in this state, shall annually pay to the state two (2) per cent. on all premiums received in cash and other obligations [except what are denominated insurance deposit notes, representing dividends of the company and the assessable premium notes of mutual fire insurance companies] in this state, by their agents or otherwise, during the year ending on the preceding thirty-first (31st) day of December, which sum shall be in lieu of all other taxes to be collected from said companies in this state,\* except upon the real or personal property owned by said companies in this state, which shall be taxed the same as like property owned by individuals, and not otherwise; and all insurance companies chartered by the territory or state of Minnesota, or organized under the general laws of the state, shall pay to the state two (2) per cent. on their

# MINNESOTA STATUTES 1891

SECS. 1421-1423.]

TAXES.

premium receipts in this state, and shall also pay taxes and assessments upon real estate owned by them within the state in like manner and in like amount, as real estate owned by individuals is taxed and assessed, and no additional taxes shall be collected of such companies other than the fees provided by law.\* It shall be the duty of the insurance commissioner, on the last week-day of each month, to certify to the auditor of state the names of the insurance companies which have filed their annual statements with him during the current month, together with a statement of their premium receipts in this state the preceding year, and the amount of tax due thereon. The auditor shall then make his draft on the companies so certified by the insurance commissioner for two (2) per cent. of their said premium receipts, as required by this section, and place the same in the hands of the state treasurer for collection. In case of the refusal of any insurance company to pay such tax, the insurance commissioner shall at once revoke its authority to do business in this state, and shall not renew the same while said tax remains a charge against said company.

This act shall not be held to apply to township mutual fire insurance companies, organized under the laws of this state, nor to mutual aid associations, benefit associations or co-operative life insurance societies wherever organized.

1872, ch. 1, tit. 3, § 28, as amended 1876, ch. 23; 1883, ch. 16. Between \* \* is amendment of 1876. Below second \* is amendment of 1833. 19 M. 267; 21 M. 241.

**SEC. 1421. Building and loan associations — Taxation of.**— Every such association shall be assessed for and pay taxes upon its office furniture and fixtures, and all real estate acquired in the course of its business, and every stockholder in such association shall be assessed and pay taxes upon the shares held by him therein, the value of which said shares, for the purpose of taxation shall be fixed at the withdrawal value thereof, as provided in section twenty-seven (27) of this act, except in cases of such associations the stock of which heretofore or hereafter issued shall mature at a fixed time mentioned in section twenty-seven (27) of this act, and the value of the shares in any such association of all stock so issued as aforesaid for the purpose of taxation shall be fixed upon the basis of the aggregate amount paid in by a member, together with interest thereon at the rate of six (6) per cent. per annum computed on annual rates.

1889, ch. 236, § 35: "An act relating to building, loan and savings associations doing a general business." Approved April 23, 1889.

**SEC. 1422. Same — Statement of stock, etc.**— It shall be the duty of the secretary of every such association incorporated under the laws of this state to make out and transmit to the auditor of every county in this state in which said association shall have shareholders on the first (1st) day of May in each year a statement containing the names of every person holding stock in such association in such county, and the amount and value of the respective shares of such stock at such date, upon the basis of its value as fixed in this act, and any failure to comply with the provisions of this section, by any such association, shall be deemed sufficient cause for proceedings under this act for forfeiture of the charter of the association so offending. The books and papers of every such association shall also be open, at all convenient times, for inspection by any assessor desiring to make examination thereof for the purposes of taxation. *Provided*, that no report shall be required under this section upon stock pledged as collateral security for a loan, so long as the amount of such loan exceeds the withdrawal value of such stock as fixed in this act, and when it shall exceed such value then only as to such excess.

1889, ch. 236, § 36.

**SEC. 1423. Same — Foreign associations.**— It shall be the duty of every such association, not incorporated under the laws of this state, to make and forward to the public examiner upon the first (1st) day of May in each year,

a statement containing the names and the withdrawal value of all its stock held and owned by residents of this state, together with the place of residence of every such stockholder, except those having loans or [as] provided in the foregoing section; and it shall be the duty of the said public examiner to make out and forward to the county auditors of the proper counties, a statement of the stock held by them. And it shall be the duty of the said county auditors, upon receiving the statements provided for in this and the foregoing sections, to furnish the assessors of each town in his county having such stockholders, with the names of such stockholders, and the value of their stock as given in such statements, for the purpose of assessment.

1889, ch. 236, § 37.

#### PROPERTY EXEMPT FROM TAXATION.

SEC. 1424. **Specified.**— All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:

First. All public school-houses, academies, colleges, universities and seminaries of learning, with the books and furniture therein and the grounds attached to such buildings, necessary for their proper occupancy, use and enjoyment, and not leased or otherwise used with a view to profit; houses used exclusively for public worship, and the lot or parts of lots upon which such houses are erected.

Second. All lands used exclusively for public burying-grounds or cemeteries.

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

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

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

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

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

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

Ninth. All public libraries, or libraries owned by corporations other than those for pecuniary profit, and real and personal property belonging to or connected with the same.

Tenth. The personal property of each individual liable to assessment and taxation under the provisions of this act, of which such individual is the actual and *bona fide* owner, to an amount not exceeding one hundred dollars in value: *provided*, that each person shall list all of his personal property for taxation, and the county auditor shall deduct the amount of the exemption authorized by this section, from the total amount of his assessment, and levy taxes upon the remainder.

1878, ch. 1, § 5, as amended 1887, ch. 80, approved March 7th, by inserting in subsec. 9, "or libraries owned by corporations other than those for pecuniary profit." G. S. ch. 11, § 3, as amended 1867, ch. 48, did not exempt houses for public worship, nor leaseholds of colleges or

# MINNESOTA STATUTES 1891

SECS. 1425-1428.]

TAXES.

universities, nor graveyards used with view to profit; and extended exemption to three hundred and twenty acres for agricultural society; and did not require the listing of any credit or rent but that which could be collected, nor stock which the corporation listed; otherwise same as above, except subsec. 9. Acts 1874, ch. 1, § 5, did not exempt leaseholds of college or university nor graveyards held with view to profit, and did not contain provision introduced by acts 1887, in subsec. 9; otherwise same as above. 12 M. 395; 27 M. 460, 508.

**SEC. 1425. Same — Agricultural societies — Industrial expositions.**— That all property belonging to and used for the purposes of any state, district or county agricultural society or industrial expositions incorporated under the laws of the state of Minnesota, shall be exempt from general and special taxation and assessment.

1887, ch. 126: "An act to provide for the exemption from general and special taxation of property of state, district and county agricultural societies and industrial expositions." Approved March 7, 1887.

**SEC. 1426. To be valued and assessed.**— At the time of taking the assessment of real property every even-numbered year, the assessor shall enter, in a separate list, each description of property in the town or district exempt under the provisions of section five of this act, and value and assess the same in the manner, and subject to the same rules as he is required to assess all other property, designating in each case to whom such property belongs, and for what purpose used.

1878, ch. 1, § 115. Acts 1875, ch. 9, costs, penalties and interest on taxes for 1874 were remitted in certain counties. Acts 1875, ch. 10, excess in certain counties for 1874 remitted. Acts 1875, ch. 11, time for collection of taxes in certain counties extended. Acts 1876, ch. 12, penalties and interest for 1875 abated to those who lost crops by hail or grasshoppers. And abated for 1876 and 1877 by acts 1878, ch. 79, and time for payment of taxes extended by acts 1878, ch. 80.

## VALUING PROPERTY.

**SEC. 1427. Rules for.**— 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 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, ch. 1, § 28, as amended 1891, ch. 10, by striking out at \* "at the time such assessment is made." Substantially § 39, ch. 1, acts 1874, and G. S. ch. 11, § 9, as amended 1867, ch. 46. Phraseology only changed.

## LISTING PROPERTY.

**SEC. 1428. Real and personal.**— All real property in this state, subject to taxation, shall be listed and assessed every even-numbered year, with reference to its value on the first day of May preceding the assessment; and all



# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1429-1432

real estate becoming taxable any intervening year shall be listed and assessed with reference to its value on the first day of May of that year. Personal property shall be listed and assessed annually, with reference to its value on the first day of May.

1873, ch. 1, § 6. Acts 1874, ch. 1, § 6, was limited to listing personal property between first Monday in May and fourth Monday in June, the quantity and value as of the first day of May. Acts 1877, ch. 6, amended this, providing for listing during May and June the ownership and value as at the time listed. 35 M. 215.

**SEC. 1429. Realty held under lease or contract.**—Property held under a lease for a term of three or more years, or a contract for the purchase thereof, belonging to the state, or to any religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to any railroad company or other corporation whose property is not taxed in the same manner as other property, and school or other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same.

1878, ch. 1, § 27. Same as § 38, ch. 1, acts 1874. Same as § 5, ch. 11, G. S., except that term of lease was ten and not exceeding twenty-one years. 33 M. 537.

**SEC. 1430. Personal property list — Verified.**—Every person required by this act to list property shall make out and deliver to the assessor, when required, a statement, verified by his oath, of all the personal property in his possession or under his control, and which, by the provisions of this act, he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor; but no person shall be required to include in his statement any share or portion of the capital stock or property of any company or corporation which such company is required to list or return as its capital and property for taxation in this state.

1878, ch. 1, § 15. Same as § 21, ch. 1, acts 1874, except that the latter contained a provision "that no person shall be required to list a greater portion of his credits than he believes will be received or can be collected," and to make the list within ten days after required by assessor. Acts 1875, ch. 5, § 3, which amended § 21, ch. 1, acts 1874. Same as above. G. S. ch. 11, § 6, substantially as above, except that it also provided for the listing of exempt property and county auditor to make the deduction, a provision contained in § 5, *ante*. Acts 1874, ch. 1, § 18, provided that persons listing property of others shall specify the name of the owner, and seems not repealed.

**SEC. 1431. If not true, assessor may examine.**—Whenever the assessor shall be of opinion that the person listing property for himself, or for any other person, company or corporation, has not made a full, fair and complete list of such property, he may examine such person under oath, in regard to the amount of the property he is required to list; and if such person shall refuse to answer under oath, and a full discovery make, the assessor may list the property of such person or his principal, according to his best judgment and information.

1878, ch. 1, § 17. Same as § 23, ch. 1, acts 1874.

**SEC. 1432. Where listed.**—Personal property, except such as is required in this act to be listed and assessed otherwise, shall be listed and assessed in the county, town or district where the owner or agent resides. The capital stock and franchises of corporations and persons, except as may be otherwise provided, shall be listed and taxed in the county, town or district where the principal office or place of business of such corporation or person is located in this state; if there be no principal office or place of business in this state, then at the place in this state where any such corporation or person transacts business. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on.

1878, ch. 1, § 8. Same as §§ 8 and 10, ch. 1, acts 1874. Contained in § 4, ch. 11, G. S. 7 M. 258; 35 M. 215.

# MINNESOTA STATUTES 1891

SECS. 1433-1439.]

TAXES.

SEC. 1433. **Same.**— In all questions that may arise under this act as to the proper place to list personal property, or where the same cannot be listed as stated in this act, if between several places in the same county, the place for listing and assessing shall be determined and fixed by the county board; and when between different counties or places in different counties, by the auditor of state; and when fixed in either case, shall be as binding as if fixed by this act.

1878, ch. 1, § 14. Same as § 20, ch. 1, acts 1874.

SEC. 1434. **Same — When moved.**— The owner of personal property removing from one county, town or district to another, between the first day of May and the first day of July, shall be assessed in either in which he is first called upon by the assessor. The owner of personal property moving into this state from another state, between the first day of May and the first day of July, shall list the property owned by him on the first day of May of such year in the county, town or district in which he resides: *provided*, if such person has been assessed, and can make it appear to the assessor that he is held, for tax of the current year on the property in another state, county, town or district, he shall not be again assessed for such year.

1878, ch. 1, § 13. Same as § 19, ch. 1, acts 1874. Acts 1877, ch. 6, amended 1874, ch. 1, § 19, by striking out "on the first day of May in each year."

SEC. 1435. **Same — Non-residents' farm property.**— When the owner of live stock, or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: *provided*, if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm may be located.

1878, ch. 1, § 12. Same as § 9, ch. 1, acts 1874.

SEC. 1436. **Same — Transportation companies, etc.**— The personal property of express, transportation and stage companies shall be listed and assessed in the county, town or district where the same is usually kept. All persons, companies and corporations in this state, owning steamboats, sailing vessels, wharf-boats, barges, and other water-craft, shall be required to list the same for assessment and taxation, in the county, town or district in which the same may belong, or be enrolled, registered or licensed, or kept when not enrolled, registered, or licensed.

1878, ch. 1, § 9. Contains § 16 and last paragraph of § 12, ch. 1, acts 1874.

SEC. 1437. **Same — Gas and water companies.**— The personal property of gas and water companies shall be listed and assessed in the town or district where the principal works are located. Gas and water mains and pipes, laid in roads, streets or alleys, shall be held to be personal property.

1878, ch. 1, § 10. Same as § 13, ch. 1, acts 1874.

SEC. 1438. **Same — Street railroads.**— The personal property of street-railroad, plank-road, gravel-road, turnpike or bridge companies shall be listed and assessed in the county, town or district where the principal place of business is located; and the track, road or bridge shall be held to be personal property.

1878, ch. 1, § 11. Same as § 14, ch. 1, acts 1874. 31 M. 354.

SEC. 1439. **Manner of listing — By whom.**— Personal property shall be listed in the manner following:

First. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds or stock, shares of stock, of joint-stock or other companies, (when the property of such company is not assessed in this state,) moneys loaned or invested, annuities, franchises, royalties, and other personal property.

Second. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1440, 1441.]

by him as the agent or attorney, or on account of any other person or persons, company or corporation whatsoever; and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person or persons, body corporate or politic.

Third. The property of a minor child shall be listed by his guardian, or by the person having such property in charge.

Fourth. The property of an idiot or lunatic, by the person having charge of such property.

Fifth. The property of a wife, by her husband, if of sound mind; if not, by herself.

Sixth. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

Seventh. The property of corporations whose assets are in the hands of receivers, by such receivers.

Eighth. The property of a body politic or corporate, by the president or proper agent or officer thereof.

Ninth. The property of a firm or company, by a partner or agent thereof.

Tenth. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

1878, ch. 1, § 7. Same as § 7, ch. 1, acts 1874. G. S. ch. 11, § 4, contains all the above provisions and also the provisions of the next section. 35 M. 215.

SEC. 1440. **Deductions from credits.**—In making up the amount of credits which any person is required to list for himself or for any other person, company or corporation, he shall be entitled to deduct from the gross amount thereof, the amount of all *bona fide* indebtedness of himself or any such person, company or corporation; but no acknowledgment of indebtedness, not founded on actual consideration, believed when received to have been adequate, and no such acknowledgment made for the purpose of being so deducted, shall be considered a debt in the meaning of this section. Nothing in this section shall be so construed as to apply to any bank, banker, company or corporation, exercising banking powers or privileges, or to authorize any deductions allowed by this section from the value of any other item of taxation than credits: *provided*, that grain, to the amount of three hundred dollars in value, held for sale by the producer of the same, may be included with credits in the deductions herein authorized.

1878, ch. 1, § 18. Substantially acts 1875, ch. 5, § 5, except the proviso. Acts 1874, ch. 1, § 24, provided that claimant shall verify deductions, and, if false or fraudulent, be subject to fine, which was amended by acts 1875, ch. 5. G. S. ch. 11, § 3, subsec. 9, as amended 1887, ch. 48, provided that "no person shall be required to list a greater portion of any credits than he believes will be received or can be collected."

SEC. 1441. **Same.**—No person, company or corporation shall be entitled to any deduction on account of any bond, note or obligation of any kind given to any mutual insurance company, nor on account of any unpaid subscription to any religious, scientific or charitable institution or society, nor on account of any subscription to or installment payable on the capital stock of any company, whether incorporated or unincorporated; † and in all cases where deductions are claimed from credits, the assessor shall require that such deductions be verified by the person, officer or agent claiming such deduction.\* Such person, officer or agent shall make an affidavit that all moneys or other things for which such deductions are claimed were and are given for a *bona fide* consideration; said affidavit shall also contain the names and residences of the payees holding the obligations for which such deductions are claimed,\* and any such person, officer or agent knowingly or willfully making a fraudulent statement of such deductions claimed and so verified by affidavit, shall be liable to all the pains and penalties of perjury, and, in addition to all damages sustained by the state, county, or any local corporation, to be recovered

# MINNESOTA STATUTES 1891

SECS. 1442-1444.]

TAXES.

in any proper form of action, in any court of competent jurisdiction, in the state of Minnesota.

1878, ch. 1, § 19, as amended 1889, ch. 188. Amendment between \*\*, and the provision as to perjury, above †, is § 10, ch. 11, G. S., and § 25, ch. 1, acts 1874. Below † is substantially § 24, ch. 1, acts 1874, and § 6, ch. 5, acts 1875, which amended the latter act.

**SEC. 1442. Merchants to list.**—Whoever owns or has in his possession, or subject to his control, any goods, merchandise, grain or produce of any kind, or other personal property, within this state, with authority to sell the same, which has been purchased either in or out of this state with a view to being sold at an advanced price or profit, or which has been consigned to him, from any place out of this state, for the purpose of being sold at any place within this state, shall be held to be a merchant; and when he is by this act required to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property pertaining to his business as a merchant. No consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, nor any profit to be derived from its sale. The stock of nurserymen, growing or otherwise shall be listed and assessed as merchandise.

1878, ch. 1, § 20. Same as § 11, ch. 11, G. S., and § 26, ch. 1, acts 1874, except that G. S. and act 1874, which are alike, also provided that the amount to be taxed shall be the monthly average of the business, and except the provision relative to nurserymen. 14 M. 252.

**SEC. 1443. Manufacturers to list.**—Every person who purchases, receives or holds personal property of any description, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making gain or profit by so doing, shall be held to be a manufacturer; and he shall, when required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the value of all articles purchased, received, or otherwise held, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind, and every manufacturer, shall list, as part of his manufacturer's stock, the value of all engines and machinery of every description, used or designed to be used in any process of refining or manufacturing, except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind used or designed to be used for the aforesaid purpose.

1878, ch. 1, § 21. Same as § 7, ch. 5, acts 1875, which amended § 27, ch. 1, acts 1874. G. S. ch. 11, § 12, and § 27, acts 1874, and § 5, ch. 6, acts 1877, are the same, and same as above, except the provision to estimate the monthly value by the previous year's business, which is not in the acts of 1875 or 1877.

**SEC. 1444. Companies or associations.**—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 [twenty-three] of section sixteen of this act. The real and personal property of each 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.

\* The monthly installments deposited in building associations and subject to withdrawal on demand, or on thirty (30) or sixty (60) days' notice, as provided in the by-laws of such associations, are an indebtedness which may be deducted from the value of their stock as provided in this section. Mortgages of said associations, which are represented in their stock and assessed as stock, shall not be assessed as mortgages. They shall list their real estate and all personal property as provided in this section.

1878, ch. 1, § 22, as amended 1881, ch. 10; 1885, ch. 78. Acts 1881, ch. 10, struck out "or" and inserted "and" between the word insurance and word telegraph in first sentence, and in second sentence of last paragraph struck out "such" and inserted "each," and struck out "other personal property" and inserted "that of private persons." Acts 1885, ch. 78, added provision below \*. Excepting amendments of 1881 and 1885 this section same as § 8, ch. 5, acts 1875, which amended § 28, ch. 5, acts 1874. Acts 1874, ch. 1, § 28, did not contain the provision for the value of the real property, nor the provision to deduct the fifth, sixth and seventh items from the fourth, nor to list the real and personal property the same as that of private persons; otherwise same as above. G. S. ch. 11, § 16, contains some of the provisions of this section.

**SEC. 1445. Bankers, brokers and stock-jobbers.**—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.

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 amount of the first, second, third and fourth items, and the remainder, if any, shall be listed as money under subdivision twenty [nineteen] of section sixteen of this act. The amount of the fifth item shall be listed as bonds and stock under the said section sixteen, and the sixth item shall be listed the same as other similar personal property is listed under this act, except that in the 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

# MINNESOTA STATUTES 1891

SECS. 1446-1448.]

TAXES.

any, shall be listed as credits, according to the provisions of said section sixteen.

1878. ch. 1, § 23, as amended 1881, ch. 10. Amendment below \*. Before amendment, seventh item deducted from first, second and third, and eighth item from fourth. Same as § 6, ch. 6, acts 1877, which amended this section of acts 1874, as amended 1875, ch. 5. Acts 1874, ch. 1, § 29, embraced every bank except a national bank; required the listing of exempted bonds and other securities; and the amount of shares; listed the first, second and third items as money, the sixth as personalty, deducted seventh and eighth from first, second, third and fourth items, and listed remainder as credits; deducted ninth from fifth item and listed remainder as bonds or stock; otherwise same as in acts 1878. Acts 1875, ch. 5, § 9. Same as acts 1874, which it amends. G. S. ch. 11, §§ 16, 17, as amended 1867, ch. 47, entirely different.

**SEC. 1446. Lists of stockholders.**— In every bank and banking office there shall be kept at all times a full and correct list of the names and residence of the stockholders, owners or parties interested therein, showing the number of shares and the amount held, owned or controlled by each party in interest, which statement or list shall be subject to the inspection of the officers authorized to assess property for taxation; and it shall be the duty of the accounting officer or cashier of each bank or banking institution, to furnish the assessor with a duplicate copy of such assessment, verified by oath, which shall be returned to the county auditor, and filed in his office.

1878, ch. 1, § 25. Substantially same as § 31, ch. 1, acts 1874.

**SEC. 1447. Bank stock.**— The stockholders of every bank located within this state, whether such bank has been organized under the banking laws of this state or of the United States, shall be assessed and taxed on the value of their shares of stock therein, in the county, town, district, city or village where such bank or banking association is located, and not elsewhere, whether such stockholders reside in such place or not; such shares shall be listed and assessed annually, with regard to the ownership and value thereof on the first day of May in each year. \* To aid the assessor in determining the value of such shares of stock, the accounting officer of every such bank shall furnish a statement to the assessor, verified by oath, showing the amount and number of such shares of the capital stock of such bank, the amount of its surplus or reserve fund, and the amount of its legally authorized investments in real estate, which real estate shall be assessed and taxed as other real estate is assessed and taxed under this act. The assessor shall deduct the amount of investments in real estate from the aggregate amount of such capital and surplus fund, and the remainder shall be taken as a basis for the valuation of such shares of stock in the hands of the stockholders, subject to the provisions of law requiring all property to be assessed at its true and full value.\* The shares of capital stock of national banks not located in this state, held in this state, shall not be required to be listed under this act.

1878, ch. 1, § 24, as amended 1881, ch. 10, by striking out the word "such" before "investments in real estate." Same as § 7, ch. 6, acts 1877, which amended § 30, ch. 1, acts 1874, by inserting the provision between \* \*. 23 M. 280; 41 N. W. 942.

**SEC. 1448. Same — Lien on dividends.**— To secure the payment of taxes on bank stock or banking capital, it shall be the duty of every bank, or the managing officer or officers thereof, to retain so much of any dividend or dividends belonging to such stockholders or owners as shall be necessary to pay any taxes levied upon their shares of stock or interest, respectively, until it shall be made to appear to such bank or its officers, that such taxes have been paid; and any officer of any such bank who shall pay over, or authorize the paying over, of any such dividend or dividends, or any portion thereof, contrary to the provisions of this section, shall thereby become liable for such tax; and if the said tax shall not be paid, the county treasurer where said bank is located shall sell such share or shares, or interest, to pay the same, like other personal property; and in case of sale, the provisions of law in regard to the transfer of stock when sold on execution, shall apply to such sale.

1878, ch. 1, § 26. Same as § 34, ch. 1, acts 1874.

**SEC. 1449. Assessor's list.**—It shall be the duty of the assessor to determine and fix the true and full value of all items of personal property included in such statement, and enter the same opposite such items respectively, so that, when completed, such statement shall truly and distinctly set forth—

1. The number of horses, mules and asses one (1) year old, the number two (2) years old, and the number three (3) years old and over.

2. The number of cattle one (1) year old, the number two (2) years old, the number of cows, the number of working oxen, and the number of all other cattle three (3) years old and over.

3. The number of sheep of all ages, and the value thereof.

4. The number of hogs of all ages, and the value thereof.

5. The number of wagons and carriages of whatever kind, and the value thereof.

6. The number of sewing and knitting machines, and the value thereof.

7. The number of watches and clocks, and the value thereof.

8. The number of melodians and organs, and the value thereof.

9. The number of piano-fortes, and the value thereof.

10. The value of household and office furniture.

11. The value of agricultural tools, implements and machinery.

12. The value of gold and silver plate and plated ware.

13. The value of diamonds and jewelry.

14. The value and description of every franchise, annuity, royalty and patent-right.

15. The value of every steamboat, sailing vessel, wharf-boat, barge, or other water-craft.

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

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

18. The value of manufacturers' tools, implements and machinery, including engines and boilers.

19. The amount of moneys of banks, (other than those whose capital is represented by shares of stock,) bankers, brokers or stock-jobbers.

20. The amounts of credits of banks, (other than those whose capital is represented by shares of stock,) bankers, brokers or stock-jobbers.

21. The amount of moneys other than of banks, bankers, brokers or stock-jobbers.

22. The amount of credits other than of bank, banker, broker or stock-jobber.

23. The amount and value of bonds and stocks other than bank stock.

24. The amount and value of shares of bank stock.

25. The amount and value of shares of capital stock of companies and associations not incorporated by the laws of this state.

26. The value of stock and furniture of sample-rooms and eating-houses, including billiard-tables, bagatelle-tables, or other similar tables.

27. The value of all other articles of personal property not included in the preceding items.

28. The value of all elevators, warehouses and improvements, on lands the title of which is vested in any railroad company.

28 M. 531.

29. The value of all improvements on lands held under law of the United States.

30. The number of all dogs over six (6) months of age and the value thereof.

1878, ch. 1, § 16, as amended 1881, ch. 10; 1885, ch. 2; 1885, ch. 126. Acts 1881, ch. 10, amended first and second subdivisions by changing the age from three and two years to one, two and three years. 1885, ch. 2, added mules and asses to first subdivision and working

# MINNESOTA STATUTES 1891

SECS. 1450-1452.]

TAXES.

oxen to second, and struck out third subdivision, and numbered subdivisions consecutively. 1885, ch. 126, added subsection 30, which, by reason of not noticing acts 1885, ch. 2, renumbering the subdivisions. it is erroneously added as subdivision 31. This section same as § 22, ch. 1, acts 1874, except subsections 28, 29 and 30, not in acts 1874; and same as acts 1875, ch. 5, § 4, which amended acts 1874. G. S. ch. 11, § 7, as amended 1867, ch. 46; and 1872, ch. 119, merely required the listing of all horses, cattle, mules, sheep, hogs, carriages, watches, pianos, merchandise, manufactured articles, moneys, credits, and all other personal property. 33 M. 281; 32 M. 380, 480; 31 M. 259; 35 M. 258; 38 M. 553; 38 N. W. 619.

## ASSESSORS.

**SEC. 1450. Bond and oath.**—Every person elected or appointed to the office of assessor shall, at or before the time of receiving the assessment books, file with the county auditor his bond payable to the state of Minnesota, with at least one good freehold surety to be approved by the said auditor, in the penal sum of five hundred dollars, conditioned that he will diligently, faithfully and impartially perform the duties enjoined on him by law; and he shall, moreover, take and subscribe on said bond an oath that he will, according to the best of his judgment, skill and ability, diligently, faithfully and impartially perform all the duties enjoined on him by this act; and if any person so elected or appointed fails to give bond, or fails to take the oath required, within the time prescribed, such failure shall be deemed a refusal to serve.

1878, ch. 1, § 30. Same as § 44, ch. 1, acts 1874, and § 25, ch. 11, of G. S., as amended 1867, ch. 46.

**SEC. 1451. Duties.**—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 property; 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.

1878, ch. 1, § 33, as amended 1881, ch. 10, by striking out "He shall actually view and determine as nearly as practicable the true and full value of each tract," and inserting "He shall actually view when practicable and determine the true and full value of each tract." G. S. ch. 11, § 26, as amended 1867, ch. 46, and 1872, ch. 118, contains the substance of above section so far as same applies to personal property.

**SEC. 1452. Same — In odd-numbered years.**—The assessor shall, every odd-numbered year, at the time of taking a list of personal property, also assess all real property situated in his town or district that may have become subject to taxation since the last previous assessment of property therein, and of all new buildings or other structures, whether completed or in process of construction, of any kind, of over one hundred dollars in value, the value of which has not been previously added to or included in the valuation of the land on which such structures have been erected; and shall make return thereof to the county auditor, with his return of personal property, showing the tract or lot of real property on which each structure has been erected, and the true value added to such parcel of real property by the erection thereof; and in case of the destruction by fire, flood, or otherwise, of any building or structure of any kind, over one hundred dollars in value, which has been erected previous to the last valuation of the land on which the same stood, or the value of which has been added to any former valuation of such land, the assessor



# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1453-1457.]

shall determine, as near as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the county auditor.

1878, ch. 1, § 32. Same as § 48, ch. 1, acts 1874, and § 31, ch. 11, G. S., which was amended 1867, ch. 46; 1872, ch. 118.

**SEC. 1453. Same — Give school district.**— It shall be the duty of assessors, when assessing personal property, to designate the number of the school district in which each person assessed is liable for tax, which designation shall be made by writing the number of the district opposite each assessment, in a column provided for that purpose in the assessment book. When the personal property of any person is assessable in several school districts, the amount in each shall be assessed separately, and the name of the owner placed opposite each amount.

1878, ch. 1, § 37. Same as §§ 54 and 55, ch. 1, acts 1874.

**SEC. 1454. Same — Call on owner for list.**— The assessor shall call at the office, place of doing business or residence of each person required by this act to list property, and list his name, and shall require such person to make a correct statement of his taxable property in accordance with the provisions of this act; and every person so required shall enter a true and correct statement of such property, in the form prescribed, which statement shall be signed and verified by the oath of the person listing the property, and delivered to the assessor, who shall thereupon assess the value of such property, and enter the same in his books: *provided*, if any property is listed or assessed on or after the fourth Monday of June, and before the return of the assessor's books, the same shall be as legal and binding as if listed and assessed before that time.

1878, ch. 1, § 34. Same as § 50, ch. 1, acts 1874, except that in the latter act this duty was required between the first Monday of May and fourth Monday of June.

**SEC. 1455. Same — Notice if owner absent.**— If any person required by this act to list property shall be sick or absent when the assessor calls for a list of his property, the assessor shall leave at the office, or usual place of residence or business of such person, a written or printed notice requiring such person to make out and leave, at the place named by said assessor, on or before some convenient day named therein, the statement or list required by this act. The date of leaving such notice, and the name of the person required to list the property, shall be noted by the assessor in his assessment book.

1878, ch. 1, § 35. Same as § 51, ch. 1, acts 1874. This section is contained in § 27, ch. 11, of G. S., as amended 1897, ch. 46.

**SEC. 1456. Listing when absent or sick.**— If any person required to list property for taxation is prevented by sickness or absence from giving to the assessor such statement, such person, or his agent having charge of such property, may, at any time before the extension of taxes thereon by the county auditor, make out and deliver to the county auditor a statement of the same as required by this act, and the auditor shall, in such case, make an entry thereof, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the county auditor from any person who refused or neglected to make oath to his statement when required by the assessor, as provided herein; nor from any person, unless he makes and files with the county auditor an affidavit that he was absent from his town or district without design to avoid the listing of his property, or was prevented by sickness from giving to the assessor the required statement when called on for that purpose.

1878, ch. 1, § 42. Same as § 67, ch. 1, acts 1874, contained in § 46, ch. 11, of G. S.

**SEC. 1457. Assessment upon failure to get statement.**— In all cases of a failure to obtain a statement of personal property, from any cause, it shall be the duty of the assessor to ascertain the amount and value of such

# MINNESOTA STATUTES 1891

SECS. 1458-1460.]

TAXES.

property, and assess the same at such amount as he believes to be the true value thereof. The assessor, when requested, shall deliver to the person assessed a copy of the statement of property hereinbefore required, showing the valuation of the property so listed, which copy shall be signed by the assessor.

1878, ch. 1, § 38. Same as §§ 56 and 57, ch. 1, acts 1874. G. S. ch. 11, § 28, as amended 1867, ch. 46, provided that the value be ascertained from general reputation and the assessor's knowledge of facts and circumstances. 15 M. 412; 39 M. 502.

**SEC. 1458. Refusal to list or swear.**—In every case where any person whose duty it is to list personal property for taxation has refused or neglected to list the same when called on by the assessor for that purpose, or to take and subscribe an oath in regard to the truth of his statement of personal property, or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person, in an appropriate column, the words "refused to list," or, "refused to swear," as the case may be; and in every case where any person required to list property for taxation has been absent, or unable from sickness to list the same, the assessor shall enter opposite the name of such person, in an appropriate column, the words "absent" or "sick."

The assessor is hereby authorized to administer oaths to all persons who by the provisions of this act are required to swear, or whom he may require to testify in any case, and he may examine, upon oath, any person whom he may suppose to have knowledge of the amount or value of the personal property of any person refusing to list or to verify his list of personal property.

1878, ch. 1, § 36. Same as §§ 52 and 53, ch. 1, acts 1874, and substantially contained in § 27, ch. 11, of G. S., as amended 1867, ch. 46. 15 M. 295.

**SEC. 1459. Assessor's returns to auditor.**—The assessor shall add up and note the amount of each column in his assessment books; he shall also make in each book, under proper headings, a tabular statement, showing the footings of the several columns upon each page, and shall add up and set down, under the respective headings, the total amounts of the several columns; and on or before the first Monday of July, he shall make return to the county auditor of his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be filed and preserved in the office of the county auditor. Such return shall be verified by his affidavit, substantially in the following form:

STATE OF MINNESOTA, {  
                                   } ss.  
       — County.

I ———, assessor of ———, do solemnly swear that the book to which this is attached contains a correct and full list of all the real property (or personal property, as the case may be,) subject to taxation in ———; so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case the true and full value of such property, to the best of my knowledge and belief (where the assessment has been corrected by the town board, "except as corrected by the town board") and that the footings of the several columns in said book, and the tabular statement returned herewith, is correct as I verily believe.

Subscribed and sworn to before me this ——— day of ———, 18—.

[L. s.]

—————, Auditor of ——— county.

1878, ch. 1, § 41. Same as §§ 63 and 64, ch. 1, acts 1874. This section contains substance of first sentence of § 29, and §§ 30 and 32, ch. 11, of G. S., as amended 1867, ch. 46; 1869, ch. 37; 1872, ch. 118.

**SEC. 1460. Auditor to examine assessments.**—The county auditor shall carefully examine the assessment books when returned to him by the assessors, and if he discovers that the assessment of any property has been omitted, he shall enter the same upon the proper list, and forthwith notify the assessor making such omission, who shall immediately proceed to ascertain

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1461-1463.]

the value thereof and correct his original return; in case of the inability or neglect of the assessor to perform this duty, the auditor shall ascertain the value of such property and make the necessary corrections.

1878, ch. 1, § 43. Substantially § 63, ch. 1, acts 1874. Contained in § 47, ch. 11, of G. S.

**SEC. 1461. Appointment of assistant or deputy.**— Any assessor who deems it necessary, to enable him to complete the listing and valuation of the property of his town or district, within the time prescribed by law, may, with the approbation of the county auditor, appoint some well qualified citizen of his town or district to act as his assistant or deputy, and assign to him such portion of his district as he thinks proper; and each assistant so appointed shall, under the direction of the assessor, after giving bond and taking the required oath, perform all the duties enjoined upon, vested in, or imposed upon assessors by the provisions of this act.

1878, ch. 1, § 31. Same as § 45, ch. 1, acts 1874, and § 37, ch. 11, of G. S.

**SEC. 1462. Neglect of duty.**— If any assessor, when performing the duties of his office, shall neglect or refuse to assess any note or notes, mortgages, moneys, credits, bonds, other than United States bonds, or any other personal property which comes to his knowledge, or neglects to examine any person on his or her oath who may be in his jurisdiction, touching his or her instruments, [investments] in notes, mortgages, bonds other than United States bonds, moneys, credits and all other personal property, such assessor shall be deemed guilty of a misdemeanor, and on proof of such neglect shall be fined not less than fifty nor more than one hundred dollars for each offense, which shall be recoverable in any court having competent jurisdiction within the county where such offense was committed.

All fines recovered under this act shall be paid into the county treasury, and shall belong to the poor fund and be expended in support of the poor of the county.

1873, ch. 47: "An act to compel assessors to assess all personal property which is not exempt by law." Approved February 28, 1873.

## TOWN BOARD OF EQUALIZATION.

**SEC. 1463. Constituted — Meetings — Duties.**— The board of supervisors of each town, the assessor, recorder and president of each incorporated village, and the assessor, recorder and mayor of each city, (except cities whose charters provide for a board of equalization,) shall meet on the fourth Monday of June, at the office of the town clerk or recorder, for the purpose of reviewing the assessment of property in such town or district,\* and they shall immediately proceed to examine, ascertain and see that all taxable property in their town or district has been properly placed upon the list, and duly valued by the assessor; and in case any property, real or personal, shall have been omitted by inadvertence or otherwise, it shall be the duty of said board to place the same upon the list, with the true value thereof, and proceed to correct the assessment, so that each tract or lot of real property, and each article, parcel or class of personal property, shall be entered on the assessment list at the true and full value thereof; but the assessment of the property of any person shall not be raised until such person shall have been duly notified of the intent of the board so to do.\* And on the application of any person considering himself aggrieved, they shall review the assessment, and correct the same as shall appear to them just. Any two of said officers are authorized to act at such meeting, and they may adjourn from day to day until they shall finish the hearing of all cases presented on that day. All complaints and grievances of individuals, residents of the town or district, in reference to the assessment of personal property, shall be heard and decided by the town board: *provided*, that the complaints of non-residents in reference to the assessment of any property, real or personal, and of others in reference to any assessment made

# MINNESOTA STATUTES 1891

SECS. 1464, 1465.]

TAXES.

after the meeting of the town board of review, shall be heard and determined by the county board.

1878, ch. 1, § 39. Same as acts 1875, ch. 5, § 16, which amended § 59, ch. 1, acts 1874, by inserting the provision between \*\*. This section also contains the provision in § 63, ch. 1, acts 1874. A town board for equalization of real and personal property was first created by acts 1872, ch. 118, by adding § 159 to G. S.

**SEC. 1464. Notice of meeting — Duty of assessors.**—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.

1878, ch. 1, § 40, as amended 1881, ch. 10. Amendment below \*. Above \* is §§ 60, 61, ch. 1, acts 1874.

## COUNTY BOARD OF EQUALIZATION.

**SEC. 1465. Constituted — Meetings — Duties.**—The county commissioners, or a majority of them, with the county auditor or in the absence of the county auditor the deputy county auditor shall form a board for the equalization of the assessment of the property of the county. They shall meet for this purpose annually, on the third Monday in July, at the office of the auditor; and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of property of the several towns or districts of the county, and proceed to equalize the same, so that each tract or lot of real property, and each article or class of personal property, shall be entered on the assessment list at its true and full value, subject to the following rules:

1. **Real property.**—They shall raise the valuation of each tract or lot of real property which, in their opinion, is returned below its true and full value, to such price or sum as they believe to be the true and full value thereof.

2. **Same — Reduced.**—They shall reduce the valuation of each tract or lot which, in their opinion, is returned above its true and full value, to such price or sum as they believe to be the true and full value thereof.

3. **Personal property raised.**—They shall raise the valuation of each class of personal property which, in their opinion, is returned below its true and full value, to such price or sum as they believe to be the true and full value thereof; and they shall raise the aggregate value of the personal property of each individual, whenever they believe that such aggregate valuation is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as they believe was the true and full value thereof.

4. **Same — Reduced.**—They shall, upon complaint of any party aggrieved, being a non-resident of the town or district in which his property is assessed, reduce the valuation of each class of personal property enumerated in section sixteen aforesaid, which, in their opinion, is returned above its true and full value, to such price or sum as they believe to be the true and full value thereof; and, upon like complaint, they shall reduce the aggregate valuation of the personal property of such individual who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe was the true and full value of his personal property.

5. **Aggregate value.**—They shall not reduce the aggregate value of the real property, or the aggregate value of the personal property, of their county, below the aggregate value thereof as returned by the assessors, with the additions made thereto by the auditor, as hereinbefore required; but they may.

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1466-1468.]

raise the aggregate valuation of such real property, and of each class of personal property of said county, or any town or district thereof, whenever they believe the same is below the true and full value of said property, or class of property, to such aggregate amount as they believe to be the true and full value thereof.

**Publish record — Session.**— The county auditor shall keep an accurate journal or record of the proceedings and orders of said board, and the said record shall be published the same as other proceedings of county commissioners, and a copy of such published proceedings shall be transmitted to the auditor of state with the abstract of assessment hereinafter required. The county board of equalization may continue in session, and adjourn from time to time, during four weeks, commencing on the said third Monday of July; but, after final adjournment, the county commissioners shall not have power to change the assessed valuation of the property of any person, or to reduce the aggregate amount of the assessed valuation of the taxable property of the county.

**Deputy auditor.**— *Provided*, if, by reason of sickness or any other cause, the county auditor cannot be present at the meeting of said board of equalization, the deputy auditor, or, in case there be none, then the clerk of the district court, shall act for the county auditor at said meeting of said board.

1878, ch. 1, § 44, as amended 1885, ch. 2; 1885, ch. 119. Approved February 26th. Acts 1885, ch. 2, struck out "showing the facts and evidence upon which their action is based," in the fifth subdivision, as to auditors keeping the record, and acts 1885, ch. 119, added the proviso. G. S. ch. 11, § 81, as amended 1867, ch. 46, provided for this board to equalize the *realty* by raising or reducing the valuation, but not below the aggregate returned by the assessors. Acts 1874, ch. 1, § 69, required the assessment of real and personal property, and added the third, fourth and sixth subsections, and empowered the board, in the fifth, to increase the aggregate but not to reduce it. Acts 1877, ch. 6, § 12, amended the first and last paragraph of acts 1874 substantially as above. 22 M. 356.

**SEC. 1466. Corrected lists — Duplicate abstracts.**— The county auditor shall calculate the changes of the assessment lists determined by the county board of equalization, and make corrections accordingly. Having made such corrections of the real or personal lists, or both, as the case may be, he shall make duplicate abstracts of the same, one copy of which he shall file in his office, and one copy he shall forward to the auditor of state, on or before the fourth Monday of August following each county equalization.

1878, ch. 1, § 45.

**SEC. 1467. Compensation.**— 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 (1) session, *provided*, that the provisions of this act shall not apply to the counties of Dakota, Hennepin and Ramsey.

1881, ch. 113: "An act providing compensation to boards of county commissioners while acting as boards of equalization." Approved February 19, 1881.

## STATE BOARD OF EQUALIZATION.

**SEC. 1468. Constituted — Meetings — Rules.**— 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

# MINNESOTA STATUTES 1891

SEC. 1469.]

TAXES.

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, ch. 1, § 46, as amended 1881, ch. 10, which inserted "not a member of any county board of equalization" in second line; and struck out the seventh subdivision, requiring the secretary to keep and publish the proceedings. G. S. ch. 11, § 83, the governor, secretary of state, state auditor, state treasurer and attorney general constituted the board, and met first Monday in October, every two years, to equalize value of real property according to first, second, third and sixth subsections as above, and that secretary keep the records, which was substantially unchanged by amendment of 1867, ch. 46. Acts 1874, ch. 1, § 72, amended this by requiring the board to meet first Monday in September, every two years, to equalize value of real property, and every year to equalize the value of personal property, and to sit but two weeks, and added fourth and fifth subsections, substantially as above. Acts 1877, ch. 6, § 13, amended § 72, ch. 1, acts 1874, by making the board consist of the governor, auditor and one qualified elector from each judicial district, appointed by the governor with consent of senate, to meet annually on first Tuesday of September, to equalize personalty, and every even-numbered year to equalize realty, substantially as above.

SEC. 1469. **Records — Abstract for county 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 prop-

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1470, 1471.

erty 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.

1878, ch. 1, § 47, as amended 1881, ch. 10. Amendment above \*. Excluding amendment of 1881, this section is substantially § 84, ch. 11, of G. S., as amended 1867, ch. 46; 1868, ch. 31, except that in G. S. the auditor was required to transmit this report, which was limited to real property. Acts 1874, ch. 1, § 73, added the provision as to personal property, and is the same as above except the matter as to the secretary of the board, which was added by acts 1881.

## RATE OF TAXATION.

One mill for "state school tax fund," and one mill as "local mill tax" for schools. See ch. 36.

**SEC. 1470. For state, county and other purposes.**— There shall be levied annually on each dollar of taxable property in the state, (other than such as by law is otherwise taxed,) as assessed and entered on the tax lists for the several purposes enumerated, taxes at the rates specified as follows: For state purposes, such amount as may be levied by the legislature. For county purposes, such amount as may be levied by the county commissioners, the rate of which shall not exceed five mills in any county having a taxable valuation of one million dollars or more, and the amount of which shall not exceed five thousand dollars in counties having a taxable valuation less than one million dollars, and the rate of such tax shall not exceed one per cent. in any county. For township purposes, such sum as may be voted at any legal town meeting, the rate of which shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes, and for the support of the poor, two mills in any township having a taxable valuation of one hundred thousand dollars or more, and the amount of which shall not exceed one hundred and fifty dollars in any township having a taxable valuation less than one hundred thousand dollars, and the rate of such tax shall not exceed one-half of one per cent. in any township. The rate of tax for road and bridge purposes in any town shall not exceed five mills per dollar, and the tax for poor purposes shall not exceed two mills. For school district purposes, in addition to the general tax of one mill, such sum as may be voted at any legal meeting of the qualified voters of the district, the rate of which shall not exceed nine mills for the support of the schools, or one per cent. for the erection of a school-house: *provided*, that the aforesaid limitations shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city or incorporated town or village, for the purpose of paying the cost thereof and the damages occasioned thereby; and that nothing in this section shall be construed to prevent the county commissioners, township supervisors, or corporate authorities of any city, town, village or school district, from levying any tax which by any special law they may be authorized to levy.

1878, ch. 1, § 49. G. S. ch. 11, § 78, allowed ten mills for county purposes, and five mills for township, and contained above proviso. Acts 1874, ch. 1, § 79. Same as G. S. ch. 11, § 78. Acts 1875, ch. 5, § 18, as amended 1876, ch. 10, amended acts 1874 by inserting auditor to make state levy, county levy limited to five mills, township to two, and required county commissioners to make sworn statement of items for which money is to be raised. Acts 1877, ch. 6, § 15, amended 1874, ch. 1, § 79, as amended by 1875, ch. 5, and is same as above. 14 M. 252; 22 M. 356; 33 M. 186.

**SEC. 1471. For soldiers' relief fund.**— The state auditor shall annually hereafter add to the tax levy of the state one-tenth (1-10) of one (1) mill on each

# MINNESOTA STATUTES 1891

SECS. 1472-1475.]

TAXES.

dollar of the valuation of the state, both real and personal, to constitute a "soldiers' relief fund," \* and he shall, at the close of each fiscal year, transfer from the revenue fund to the soldiers' relief fund the amount of such levy not already credited to said relief fund.

1887, ch. 148, § 25, as amended 1889, ch. 202. Amendment below \*.

## MUNICIPAL TAXATION LIMITED.

**SEC. 1472. Not to exceed rate prescribed.**— It shall be unlawful for the corporate authorities of any county, township, city, town or village, or the authorities of any school district, unless specially and expressly authorized by law, to contract any debt, or incur any pecuniary liability, for the payment of either the principal or interest for which, during the current year or any subsequent year, it will be necessary to levy on the taxable property of such county, township, city, town, village or school district, a higher rate of tax than the maximum rate prescribed by this act; and every contract made in contravention of the provisions of this section shall be utterly null and void in regard to any obligation thereby imposed on the corporation on behalf of which such contract purports to be made; but every commissioner, officer, agent, supervisor, or member of any municipal corporation, that makes, or participates in making, or authorizes the making of any such contract, shall be held individually liable for its performance; and every commissioner, supervisor, director, or member of any city, town or village council, or other officer or agent of any such municipal corporation, present when any such unlawful contract was made or authorized to be made, shall be deemed to have or to have participated in making, or to have authorized the making of the same, as the case may be, unless, if present, he dissented therefrom, and entered or caused to be entered such dissent on the records of such municipal corporation, or of its councils, supervisors, or other office.

1878, ch. 1, § 114. Same as §§ 158 and 159, ch. 1, acts 1874, and §§ 43 and 44, ch. 5, acts 1875, which purports to amend §§ 149 and 150 of acts 1874, by re-enacting §§ 158 and 159 of that act.

**SEC. 1473. Same — Register of bonds to aid railroads.**— That whenever any county, city, village or township, shall have incurred or created a debt, or shall hereafter incur or create a debt, under the provisions of any law of this state, to aid in the construction of any railway or railways, the county, city, village or township clerk, or other proper officer, upon the issuing of the bonds in payment of said debt, shall make a registration thereof in a book to be kept for that purpose, showing the date, amount, number, maturity and rate of interest of each of said bonds, and to what railroad the same were given, and shall immediately transmit a true and correct copy of such registration so made to the office of the state auditor, to be by him entered in a book to be kept for that purpose; and each of said officers shall receive a fee of fifty cents from the holder of such bond for so registering the same.

1871, ch. 17: "An act to provide for the levy and collection of taxes in certain cases." Approved March 6, 1871. 22 M. 356.

**SEC. 1474. Same.**— All bonds heretofore issued and still unpaid shall be registered by the holder thereof at the office of the state auditor, in a book to be kept for that purpose. Such registration shall show the date, amount, number, maturity and rate of interest of each of said bonds, and to what railway or railways the same was given, under what act, and by what county, city, village or township the same were issued; and the state auditor shall, under his seal of office, certify upon such bond the fact of such registration, for which registration and certificate he shall be entitled to a fee of one dollar from the holder of each bond.

1871, ch. 17, § 2. 22 M. 356.

**SEC. 1475. Same — Duties of state auditor thereon.**— When the bonds of any county, city, village or township, shall be so registered, the state



# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1476-1478.]

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

1871, ch. 17, § 3, as amended 1881, ch. 16; 1881, Ex. S. ch. 15. Acts 1881, ch. 16, inserted a provision to provide for a sinking fund, and if the municipality provided for the levy the state auditor not to certify the tax. These provisions left out by 1881, Ex. S. ch. 15, which re-enacted acts 1871, ch. 17, § 3. 18 M. 482; 20 M. 48.

**SEC. 1476. Same — State not liable.**— Nothing herein contained shall be construed to create any liability on the part of the state for the payment of any part of the principal or interest on any of said bonds.

1871, ch. 17, § 4.

**SEC. 1477. Same — Taxes to pay.**— The taxes so collected shall be paid by the county treasurer upon the warrant of the county auditor, issued to the person or persons presenting coupons therefor, if authorized to receive the same. Each coupon so redeemed shall be effectually canceled by the said county auditor, and by him transmitted to the city, village, township or other organization issuing the same, and the proper officer of such organization shall return to said auditor his proper receipt for the amount of the coupons so remitted, which receipt said auditor shall file in his office as his sufficient authority for auditing the claim and issuing his said warrant.

1871, ch. 17, § 5, as amended 1873, ch. 106; 1875, ch. 115; 1881, ch. 16; 1881, Ex. S. ch. 15; 1885, ch. 59. Acts 1873, ch. 106, approved March 8th, added proviso that this act should not apply to Red Wing, Goodhue county, nor to any debt theretofore incurred or that may hereafter be incurred by said city to aid in the construction of any railway. Acts 1875, ch. 115, approved March 4th, substantially § 5, ch. 17, acts 1871, and also enacted "that all moneys now in the state treasury collected under the provisions of said chapter 17 are hereby appropriated to the counties from which they were received, to be disbursed in payment of interest coupons for which said moneys were collected." Acts 1881, ch. 16, provided, in addition to paying, canceling and returning the coupons, that payment be made, on presentation of the bonds, from sinking fund, and surplus, if any, invested in United States bonds. Acts 1881, Ex. S. ch. 15, re-enacted ch. 115, acts 1875, which is same as above except the requirement of auditor's warrant to pay the coupon and the receipt of person to whom redeemed coupon is sent. 25 M. 453; 24 M. 198.

## THE LEVY.

**SEC. 1478. How — When — Limitations.**— All taxes shall be levied or voted in specific amounts, and the rates per centum shall be determined from the amount of property, as equalized by the state board of equalization each year, except such general taxes as may be definitely fixed by law. The state tax shall be levied by the legislature, and the rate of such tax shall be certified by the auditor of state to each county auditor on or before the first day of October annually. \* He shall also notify each county auditor of the amount due the state from his county on account of school text-books furnished such county, and it shall then be the duty of said county auditor so notified to levy a tax sufficient to meet such indebtedness, which tax shall be levied and collected and paid into the state treasury in the same manner as other state

# MINNESOTA STATUTES 1891

SECS. 1479-1481.]

TAXES.

taxes.\* The county taxes shall be levied by the county commissioners at the time of their meeting in July of each year. Such taxes shall be based upon an itemized statement of the county expenses for the ensuing year, which statement shall be included in the published proceedings of the said board, and no greater levy of county tax shall be made upon the taxable property of any county than will be equal to the amount of such expenses, with an excess of five per cent. of the same. The taxes voted by incorporated cities, villages, townships and school districts, shall be certified by the proper authorities to the county auditor, on or before the tenth day of October in each year. The rate per centum of all taxes, except the state tax and such other taxes the rates of which may be fixed by law, shall be calculated and fixed by the county auditor according to the limitations hereinafter prescribed: *provided*, that if any county, city, town or school district shall return a greater amount than the prescribed rates will raise, then the county auditor shall only extend such amount of tax as the limited rate will produce.

1878, ch. 1, § 48, as amended 1885, ch. 114. Approved March 9th. Amendment between \*\*, excepting amendment of 1885. Substantially § 14, ch. 6, acts 1877, which amended § 75 and repealed §§ 76, 77, 78 and 80, ch. 1, acts 1874, and which contained the substance of these sections. 11 M. 31, 41; 38 M. 190.

## LIEN FOR TAXES.

SEC. 1479. **When attach.**—The taxes assessed upon real property shall be a lien thereon from and including the first (1st) day of May, in the year in which they are levied, until the same are paid, but as between grantor and grantee, such lien shall not attach until the first (1st) day of January of the next year thereafter. The taxes assessed upon personal property shall be a lien upon the personal property of the person assessed from and after the time the tax books are received by the county treasurer.

1878, ch. 1, § 105, as amended 1885, ch. 2; 1889, ch. 184. Acts 1885 changed time for lien to attach from December 1st to first Monday in January, and acts 1889 to first day of January. This is § 42, ch. 5, acts 1875, which amended § 145, ch. 1, acts 1874, except provision in above as to lien on personal property; although acts 1874, ch. 1, § 145, related solely to furnishing list of transfers to assessor. 15 M. 479; 33 M. 534; 35 M. 32; 41 N. W. 942.

## COLLECTION OF TAXES.

SEC. 1480. **County treasurer to collect.**—The county treasurer shall be the receiver and collector of all the taxes extended upon the tax list of the county, whether levied for state, county, city, town, school, poor, bridge, road or other purposes, anything in the charter of any city or town, or in any other act of the legislature heretofore passed, to the contrary notwithstanding; and also of all fines, forfeitures or penalties received by any person or officer for the use of his county; and he shall proceed to collect the same according to law, and place the same, when collected, to the credit of the proper funds; but this provision shall not be so construed as to include any fines and penalties accruing to any municipal corporation for the violation of its ordinances, and which were recovered before any city justice.

1878, ch. 1, § 54. Substantially § 86, ch. 11, G. S., except as to deputies. Substantially § 88, ch. 1, acts 1874. 4 M. 104.

SEC. 1481. **Notices of time and place for payment.**—On receiving the tax lists from the county auditor, the treasurer shall, if directed by the county commissioners, give notice by publication in some newspaper having general circulation in the county, once in each of three successive weeks, and by posting the same in three public places in each town or district in the county, one of which shall be the usual place of holding elections, specifying particularly in said notice the rates of taxation for all general purposes, and the amounts raised for each specific purpose, also designating a day on which he or his deputy will attend at the place of holding elections, or at some other convenient place in each town or district, which day shall not be prior to the

first day of January in each year, for the purpose of receiving such taxes; and the treasurer or his deputy shall attend, for the purpose aforesaid, on the day and at the place named in said notice. The county treasurer shall, if directed by the county commissioners, have duplicate tax lists made, at the expense of the county, for his use while collecting taxes away from the county seat; and he may appoint one or more deputies to assist him in the collection of taxes, and may take such bond as security from the person so appointed as he deems necessary for his indemnity, and shall in all cases be liable and accountable for the proceedings and misconduct of his deputies in office.

1878, ch. 1, § 55. Substantially §§ 89 and 90, ch. 1, acts 1874, as amended 1875, ch. 5, § 20, and § 87, ch. 11, of G. S., except "if directed by the county commissioners."

**SEC. 1482. Same — When directed by county commissioners.**— The county treasurers of the different counties of the state, shall not be compelled to visit different localities in their counties for the collection of taxes, except as directed by the county commissioners of their counties.

1877, ch. 97: "An act relating to the manner of collecting taxes by county treasurers." Approved February 26, 1877.

**SEC. 1483. Receipt for payment — Contents.**— The county treasurer, upon the payment of any tax, shall give to the person paying the same a receipt therefor, specifying therein the land, town or city lot, or other property, on which said tax was levied, according to its description on the tax list, or in some other sufficient manner, and the year or years for which the tax was levied. The said receipt shall have a duplicate stub, showing the name of the person, description of property, and the amount and date of payment; and the county treasurer shall return all such duplicate stubs made by himself or deputies, to the county auditor, at the end of each month, who shall file and preserve them in his office, charging the treasurer with the amount thereof. \*If the tract or parcel of land described in said receipt or any part thereof, shall have been sold for taxes within two (2) years of the time of giving such receipts and remain unredeemed therefrom, the county treasurer shall stamp upon the face thereof the words "sold for taxes." \* *Provided*, that to enable the treasurer to comply with the foregoing provision the county auditor shall, before delivering the tax lists to the treasurer, note on said lists opposite all tracts which may have been sold for taxes or bid in for the state and remaining unredeemed, the words, "sold for taxes."

1878, ch. 1, § 56, as amended 1887, ch. 60; 1889, ch. 197. Acts 1887 added matter between \*\*. Acts 1889 added proviso exclusive of amendments. Same as § 91, ch. 1, acts 1874, and substantially contained in § 89, ch. 11, of G. S. 29 M. 78, 84; 35 M. 33.

**SEC. 1484. Orders in payment of taxes.**— The county treasurer shall receive, in payment of taxes, orders on the several funds for which taxes may be levied, to the amount of the tax for such fund, without regard to priority of the numbers of such orders, except when otherwise provided by law; and he shall write or stamp, across the face of all such orders, the date of their receipt, and the name of the person from whom received.

1878, ch. 1, § 57. Substantially § 92, ch. 1, acts 1874, as amended 1875, ch. 5, § 21, and substantially contained in § 88, ch. 11, of G. S. 4 M. 104.

**SEC. 1485. Treasurer to settle with auditor.**— On the last days of February, May and October respectively, of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes from the date of the last settlement up to and including each day mentioned, and the county auditor shall, within twenty days after each settlement, send an abstract of the same to the auditor of state, in such form as the said auditor may prescribe. At each settlement, the treasurer shall make complete returns of his collections on the current tax list, showing the amount collected on account of the several funds included in said list.

1878, ch. 1, § 66, as amended 1885, ch. 2, which struck out "September" and inserted "October," and struck out "the February and May settlements" and inserted "each settle-

# MINNESOTA STATUTES 1891

SECS. 1486-1489.]

## TAXES.

ment." G. S. ch. 11, § 103, required treasurer to settle on last day of February and 10th day of October with commissioners or county auditor, and return to auditor the tax duplicate showing amount unpaid. Acts 1871, ch. 14, amended this by requiring return of duplicate to treasurer to collect unpaid taxes until first Monday in June following. Acts 1874, ch. 1, § 106, required full settlement in February, May and September, and abstract of each sent to state auditor. This was substantially re-enacted by acts 1875, ch. 5, § 22. Acts 1877, ch. 6, § 17, amended § 106, ch. 1, acts 1874, as amended 1875, ch. 5, by adding the last sentence. Acts 1878, ch. 1, § 66. Same as 1877, ch. 6, § 17.

**SEC. 1486. Treasurer to pay over funds.**—The county treasurer shall, immediately after each settlement in February, May and October, 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.

1878, ch. 1, § 68, as amended 1881, ch. 10; 1885, ch. 2. Acts 1881 inserted "county auditor" in place of "proper officers." Acts 1885 inserted "October" in place of "September." This section same as 1875, ch. 5, § 23, and substantially § 109, ch. 1, acts 1874, except amendments inserted by acts 1881 and 1885. G. S. ch. 11, § 103, required this settlement and prescribed penalty for failure.

**SEC. 1487. Taxes paid by tenant to be repaid.**—When any tax on any real estate is paid by or collected of any occupant or tenant or any other person, which, by agreement or otherwise, ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor, or party in interest ought to have paid, with interest thereon at the rate of twelve per cent. per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor for real estate on which such tax is so paid; and the same shall, until paid, constitute a lien upon such real estate.

1878, ch. 1, § 103. Same as § 40, ch. 5, acts 1875, which amended § 143, ch. 1, acts 1874, though the latter relates to transfers and not to matters contained in acts 1875. 8 M. 334, 461; 19 M. 67.

**SEC. 1488. Taxes paid by lienholders.**—Any person who has a lien, by mortgage or otherwise, upon any real property on which the taxes have not been paid, may pay such taxes and the interest, penalty and costs thereon; and the receipt of the county treasurer shall constitute an additional lien on such land, to the amount therein stated; and the amount so paid and the interest thereon at the rate specified in the mortgage or other instrument, shall be collectible with, as a part of, and in the same manner as, the amount secured by the original lien.

1878, ch. 1, § 104. This is § 144, ch. 1, acts 1874, as amended 1875, ch. 5, § 41; and 1876, ch. 5. Acts 1874, ch. 1, § 144, provided for redemption in cases of partition. Acts 1875, ch. 5, § 41, amended this by providing for lien where mortgagees pay the tax. Same as above, except that he was also required to pay twelve per cent. per annum. Acts 1876, ch. 5, amended this by providing that mortgagee not to pay the state the twelve per cent., but to recover it from delinquent. Acts 1877, ch. 6, § 33, added a provision that in joint estates each may pay his proportion. 8 M. 334, 461; 19 M. 67; 20 M. 268; 23 M. 337; 35 M. 124, 128.

**SEC. 1489. Taxes in unorganized counties.**—That hereafter taxes shall be levied and collected in all unorganized counties in this state, by the counties to which they may be attached for judicial and record purposes, only for state purposes, for the payment of the principal and interest of any legal indebtedness of such unorganized counties, and a reasonable sum per annum as compensation for the county to which such unorganized counties are attached: *provided*, that such annual compensation for the levy and collection of taxes, and for all other expenses, shall not exceed the aggregate sum of ten mills per acre of land subject to taxation in such unorganized counties, the amount of said compensation to be extended uniformly upon the taxable property of such counties according to the assessed valuation thereof.

1876, ch. 6: "An act to provide for the collection of taxes in unorganized counties." Approved March 2, 1876. Acts 1879, ch. 25, approved March 6th, provided, as an amendment to

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1490-1495.]

this law, that in the county of Itasca the sum of twelve mills per acre as compensation for Crow Wing county may be levied and collected. This was repealed by 1887, ch. 130, approved March 3, 1887. Acts 1869, ch. 24, approved March 5th, provided that no taxes shall be collected in any unorganized county except for state purposes and for roads and bridges.

**SEC. 1490. Refunded when title void.**—Whenever money has been paid or hereafter shall be paid for taxes on any land by a person who holds a mortgage on such land, or who in good faith believes himself to be the owner of such land under a mortgage foreclosure, which foreclosure has been or hereafter shall be declared void, the money so paid, with interest from the date of such payment at the rate of seven (7) per cent. per annum, shall be refunded to such person, his executors, administrators or assigns, whenever such taxes have been or hereafter shall be adjudged void in an action for the foreclosure or reforeclosure of said mortgage.

1885, ch. 261, § 1: "An act to authorize the refunding of money paid by mortgagees for taxes which have been or shall be declared void." Approved March 9, 1885. Acts 1889, ch. 194, provided that the expenses incurred by Brown county in enforcing collection of taxes against Winona and St. Peter Land Company be paid out of said taxes. 35 M. 124, 418.

**SEC. 1491. Same—On order of county commissioners.**—Such moneys shall be refunded on the order of the county commissioner, by the county treasurer, on the presentation to said commissioners of a certified copy of the final decree or judgment declaring said taxes void, and said lands shall thereafter become subject to reassessment for the taxes so adjudged void.

1885, ch. 261, § 2.

**SEC. 1492. Same—Credited.**—All moneys so refunded shall be charged among the various taxing districts, in the proportion in which they shared in the amount originally paid.

1885, ch. 261, § 3.

**SEC. 1493. Tax on railroads—State treasurer to collect.**—The state treasurer shall be the collector of all taxes due from railroad corporations which pay a percentage of gross earnings in lieu of other taxes.

1873, ch. 104, § 1: "An act to provide for the collection of taxes against railroad corporations." Approved March 10, 1873.

**SEC. 1494. Same—May appoint deputies to collect.**—The state treasurer may appoint one or more deputies to assist him in the collection of the taxes due from railroad corporations, and may take such bond and security from the person so appointed as he deems necessary for his indemnity, and shall in all cases be liable and accountable for the proceedings and misconduct of his deputies in office: *provided*, that the deputies appointed by the provisions of this act shall in no case be entitled to or receive from the state any fee, charge or salary.

1873, ch. 104, § 2.

**SEC. 1495. Same—Penalty for failure to make returns, etc.**—If any railroad company in this state shall fail to make a return of its gross earnings, and the whole thereof, at the time and in the manner provided by law, it shall be the duty of the railroad commissioner to notify the treasurer or accounting officer of such neglect or default; and if the same shall continue for thirty days after serving such notice, such company shall be subject to a penalty in an amount equal to twenty-five per cent. of the tax imposed upon such company, to be added to and collected with such tax; and in case such railroad company shall fail, within thirty days after such notice, to make such return of its gross earnings, and the whole thereof, at the time and in the manner provided by law, then in that case it shall be the duty of the state treasurer to fix the amount of such gross earnings and tax, together with such penalty, basing his actions upon the best evidence he can obtain without expense to the state, and make an entry of the amount of such gross earnings and tax and penalty in the books of his office, which said entry, when so made, shall stand in place of the report required by law to be made by said com-

# MINNESOTA STATUTES 1891

SECS. 1496-1498.]

TAXES.

pany, and shall, in all courts of this state, and for all purposes, be conclusive evidence of the facts therein stated. \* The certificate of the state treasurer that any such tax or per centum of gross earnings, or any part thereof, is unpaid and due from any railroad or corporation, and stating the amount thereof, together with such penalty, shall be full and complete and sufficient warrant for the collection, by sale or otherwise, of the said tax or per centum of gross earnings,\* or any part thereof: *provided*, that any railroad company may elect to pay its taxes semi-annually on the first days of August and February for the preceding six months of each year, commencing January first and July first, respectively, and file with the railroad commissioner its written assent to the provisions of this act; and in such case the taxes of such roads for the year one thousand eight hundred and seventy-three shall be due and payable on the first day of July, one thousand eight hundred and seventy-four, and thereafter on the first days of February and August of each year, and shall be enforced under the provisions of this act and such laws as may be hereafter passed.

1873, ch. 104, § 6. as amended 1874, ch. 4. Approved February 28, 1874. Between \*\* is § 6, ch. 104, acts 1873. 31 M. 363; 30 M. 275.

SEC. 1496. **Same — Penalty for non-payment.**— If any such railroad or railway corporation or company fail to pay the taxes or per centum of gross earnings as provided in their charter, by the first day of March when the same becomes due, then the said company or corporation may pay the same to the state treasurer at any time before property shall have been distrained: *provided*, that the said company or corporation shall in every instance, when the said tax or per centum of gross earnings shall not be paid when due, pay to the state treasurer the additional sum of five per centum on said tax as a penalty.

1873, ch. 104, § 4.

SEC. 1497. **Same — Distrain for such taxes.**— At any time subsequent to the first day of March of each year, when any such tax or per centum of gross earnings is due from any railroad or railway corporation or company, the state treasurer or his deputy shall distrain sufficient goods, chattels, or other movable property, if found within this state, to pay the taxes or per centum due from such railroad or railway corporation or company, and the costs that may accrue, and shall immediately proceed to advertise the same in three newspapers published in the state, stating the time when and the place where such property will be sold; and if the taxes for which such property is distrained, and the costs which accrue thereon, are not paid before the day appointed for such sale, which shall not be less than three weeks from the taking of such property, the state treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as shall be sufficient to pay said taxes and the costs of such distress and sale, and penalty, as herein provided.

1873, ch. 104, § 3.

SEC. 1498. **Same — Property which may be distrained.**— All steam engines and cars, of every kind and description, shall be deemed and declared to be chattels and movable property for the purposes of this act and the enforcement of the tax. Whenever any steam engine or car shall be levied on by virtue of the provisions of this act, the state treasurer or his deputy making such distress or levy, shall have full and complete power and authority to move the said property so distrained or levied upon, on and over any road, track or side-track within this state, and to any town or city within this state; and the state treasurer or his deputy making said levy shall have full power and authority to seize and take immediate and exclusive possession of any side-tracks, round-houses or engine-houses, depot or warehouses, buildings of the company or corporation in default, for the payment of the said tax or per

centum of the gross earnings and to move any and all property so distrained or levied upon, into said buildings, houses, or upon said side-tracks, and to keep and maintain such possession so long as in the opinion of said treasurer may be necessary for the collection of said tax. Any person or persons, without authority from the treasurer or his deputy, interfering with or molesting the property so levied upon, or the side-tracks upon which said property shall be, or the houses in which the same shall be placed, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be imprisoned in the state prison for not less than one year.

1873, ch. 104, § 5.

**SEC. 1499. Fees and allowances.**—The state treasurer or his deputy shall be allowed the [same] fees, costs and disbursements for making distress and sale of property under the provisions of this act, which are allowed by law to sheriffs for making levy and sale of property on execution; traveling fees to be computed from the state capitol to the place of making the distress: *provided*, that the state treasurer or his deputy shall receive no fees or costs from the state for making such distress or sale.

1873, ch. 104, § 7. 24 M. 372.

#### COUNTY AUDITOR.

**SEC. 1500. Furnish assessment books and lists, etc.**—The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd-numbered year may be appended to the personal property assessment book. There shall be appended to each personal property assessment book a list of all mortgages, or other real estate securities, held, owned or controlled by the residents of the town or district, showing the names of the owners or agents alphabetically arranged, and the amount due on each separate instrument. It is hereby made the duty of the register of deeds to make out such lists according to the records of his office, and deliver them to the county auditor on or before the last Saturday of April in each year. The expenses of such lists shall be paid by the county, on allowance by the county commissioners. The assessment books and blanks shall be in readiness for delivery to the assessors on the last Saturday of April in each year, and the assessors shall meet on that day, at the office of the county auditor, for the purpose of receiving such books and blanks, and for conference with the auditor in reference to the performance of their duties.

1878, ch. 1, § 29. This section contains substance of §§ 40, 41, 42 and 43, ch. 1, acts 1874. The amendments to these sections made by acts 1875, ch. 5, §§ 10, 11, 12 and 13, and 1877, ch. 6, §§ 8, 9, are entirely different. The matter in this section was mostly provided for in §§ 43 and 44, ch. 11, G. S., as amended 1872, ch. 118. Acts 1867, ch. 47, amended 1868, ch. 34, required adjustment between state and counties. Acts 1877, ch. 82, required county auditors to adjust the then delinquent state taxes with state auditor, and to meet state auditor on or before first Monday in September, 1877, for that purpose.

**SEC. 1501. Make tax lists.**—The county auditor shall make out the tax lists according to the prescribed form, and to correspond with the assessment districts of the county. The rate per cent. necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the state board of equalization; but in calculating such rates, no rate shall be used resulting in any fraction other than a decimal fraction, or less than one-tenth of a mill; and in extending any tax, whenever it amounts to the fractional part of a cent, it shall be made one cent. The tax list shall also be made out to correspond with the assessment books in

# MINNESOTA STATUTES 1891

SECS. 1502-1506.]

TAXES.

reference to ownership and description of property, with columns for the valuation, and for the various items of tax included in the total amount of all taxes set down opposite each description of property. The amount of all special taxes shall be entered in the proper columns, but the general taxes may be shown by entering the rate per cent. of each tax at the head of the proper columns, without extending the same, in which case a schedule of the rates per cent. of such taxes shall be made on the first page of each tax list.

1878, ch. 1, § 50. Taken from §§ 74, 81, 83 and 84, ch. 1, acts 1874, as amended 1877, ch. 6.

**SEC. 1502. Attach certificate to tax list.**— It shall be the duty of the county auditor to make, in each tax book or list, a certificate in the following form, viz.:

I, A. B., auditor of — county, and state of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real and personal property in the (town or district, as the case may be) of — for the year one thousand eight hundred and —. Witness my hand and official seal this — day of —. — —, County Auditor.

1878, ch. 1, § 52. Same as § 86, ch. 1, acts 1874. 35 M. 215.

**SEC. 1503. Deliver tax list to treasurer.**— The county auditor shall deliver the lists of the several districts of the county to the county treasurer, on or before the first Monday in January in each year, taking his receipt therefor, showing the total amount of taxes due upon the said lists; and such lists shall be full and sufficient authority for the county treasurer to receive and collect taxes therein levied.

1878, ch. 1, § 53, as amended 1885, ch. 2, by inserting first Monday in January in lieu of first day of December. Excluding amendment, same as § 87, ch. 1, acts 1874. Found in § 55, ch. 11, G. S.

**SEC. 1504. Furnish abstract to state auditor.**— The county auditor shall, on or before the first day of January in each year, make out and transmit to the auditor of state, in such form as may be prescribed, a complete abstract of the tax lists of the county, showing the number of acres of land assessed, the value of such land, including the structures thereon, the value of town and city lots including structures, the total value of all taxable personal property in the several assessment districts of the county, the aggregate amount of all taxable property in the county, and the total amount of taxes levied in the county for state, county, town and all other purposes for that year.

1878, ch. 1, § 51, as amended 1885, ch. 2, by striking out December and inserting January. Same as first paragraph § 53, ch. 11, of G. S., as amended 1867, ch. 46. Same as first paragraph § 85, ch. 1, acts 1874. Same as 1875, ch. 5, § 19, which amended acts 1874.

**SEC. 1505. Furnish towns with abstract.**— Each county auditor shall, on or before the first Tuesday of April, A. D., one thousand eight hundred and sixty-nine, and biennially thereafter, make out and transmit to the town clerk of each town in his county, a certified copy or abstract of the real estate assessment roll of said town, as equalized by county and state boards of equalization.

1868, ch. 37: "An act prescribing and defining the further duties of county auditors." Approved March 5, 1868. This act contained a second section providing that "The county auditor of each county shall, on or before the fifteenth day of March, A. D. one thousand eight hundred and sixty-eight, and annually thereafter, make and transmit to the town clerk of each town in his county a certified statement showing the debt and credit existing between said town and county, under the several distinct and appropriate heads of taxation. And all moneys that the auditor shall receive as fees for services outside of his salary, he shall return to the county treasurer under oath," which was repealed by 1885, ch. 2, § 24.

**SEC. 1506. Keep accounts with each township.**— The county auditor shall keep accounts with the state, county, and with each township, city, incorporated village and school district in the county, and immediately after each settlement with the county treasurer, he shall credit the collections to the proper funds; and upon application of any town, city, village or school district



# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1507-1509.]

treasurer, the auditor shall give him an order on the county treasurer for the amount due such township, city, village or school district, and shall charge them respectively with the amount of such order: *provided*, that the person so applying for such order shall deposit with the auditor a certificate from the clerk of the township, city, village or school district, stating that such person is treasurer of such township, city, village, or school district, duly elected or appointed, and that he has given bond according to law.

1878, ch. 1, § 67. Same as § 108, ch. 1, acts 1874.

**SEC. 1507. Correct false lists and returns.**— The county auditor, if he has reason to believe or is informed that any person has given to the assessor a false statement of his personal property, or that the assessor has not returned the full amount of all property required to be listed in his township or district, or has omitted or made an erroneous return of any property which is by law subject to taxation, shall proceed, at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge the owners of such property on the tax lists with the proper amount of taxes; to enable him to do which he is hereby authorized and empowered to issue compulsory process, and to require the attendance of any person whom he may suppose to have a knowledge of the articles or value of the property, and to examine such person on oath in relation to such statement or return; and the auditor in all such cases shall notify every such person before making the entry on the tax list, that he may have an opportunity of showing that his statement or the return of the assessor is correct; and the county auditor shall, in all cases, file in his office a statement of the facts or evidence upon which he made such corrections; but he shall in no case reduce the amount returned by the assessor, without the written consent of the auditor of state, on a statement of the case submitted by the county auditor, or the party aggrieved.

1878, ch. 1, § 112. Substantially § 153, ch. 1, acts 1874.

**SEC. 1508. To enter omitted property.**— 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 he shall assess the same and extend all arrearage of taxes properly accruing against such property with seven (7) 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.\* If any tax on any property liable to taxation is prevented from being collected for any year or years by reason of any erroneous proceedings or other cause, the amount of such tax which such property should have paid shall be added to the tax on such property for the current year.

1878, ch. 1, § 113, as amended 1881, ch. 5; 1885, ch. 2, § 23. Acts 1881 struck out the original section and substituted matter above \*. Acts 1885 added matter below \*, which is same as § 113, ch. 1, acts 1878, before amendment of 1881. This section, as it now reads, same as §§ 155, 156, ch. 1, acts 1874. Acts 1875, ch. 5, amended § 155, ch. 1, acts 1874, by making it apply to errors in advertised list. Acts 1877, ch. 6, § 38, repealed § 156, ch. 1, acts 1874. Acts 1885, ch. 2, § 25, also provided that "The taxes extended on the tax lists December first (1st), one thousand eight hundred and eighty-four (1884), shall become delinquent, and penalties shall accrue and sales take place in the manner and form as provided by said chapter eleven (11) as amended by this act." Acts 1874, ch. 3, provided for the levy and collection of taxes omitted since 1866. Acts 1874, ch. 1, §§ 155, 156, provided for collection of subsequently omitted taxes as above, which provision was carried into acts of 1878 as above. Acts 1879, ch. 55, provided that where there has been a failure to advertise or sell, or where tax sale or certificate has been set aside, the property shall be included in the delinquent list of the *present* year, and the same proceedings shall be had as for taxes becoming delinquent *this* year. And also that treasurer collect all unpaid personal tax. 33 M. 537, 546; 39 M. 380; 38 M. 402; 40 N. W. 166; 41 N. W. 464.

**SEC. 1509. Deeds not recorded unless taxes paid.**— When any deeds, plat of any town site, or instrument affecting the same, or any other conveyance of real estate, is presented to the county auditor for transfer, he shall ascertain from the books and records in his office if there be delinquent taxes

# MINNESOTA STATUTES 1891

SECS. 1510-1512.]

TAXES.

due upon the land described therein, or if it has been sold for taxes; and if there are delinquent taxes due, he shall certify to the same; and upon the payment of such delinquent or other taxes that may be in the hands of the county treasurer for collection, he shall transfer the same, and note upon every deed of real property so transferred, over his official signature, "taxes paid and transfer entered;" or if the land described has been sold or assigned to an actual purchaser for taxes "paid by sale of land described within;" and unless such statement is made upon such deed or other instrument, the register of deeds shall refuse to receive or record the same. A violation of the provisions of this section by the register of deeds shall be deemed a misdemeanor, and, upon conviction thereof, he shall be punished by a fine not less than one hundred dollars, nor exceeding one thousand dollars, and he shall be liable to the grantee of any instrument so recorded for the amount of any damages sustained: *\*provided*, that sheriffs' or referees' certificates of sales on executions, decrees, or foreclosures of mortgages, may be recorded by the register of deeds without any such certificate from the county auditor.

*\*And provided*, that the provisions of this section shall not apply to the filing of any town or village plat, for the purpose of incorporation, in so far as the land therein embraced is included in a plat already filed in the office of the register of deeds, or in so far as the description of lands therein is not changed by said plat; nor to the filing of a copy of any town or village plat, in case the original plat of such town or village, filed in the office of the register of deeds, shall have been lost or destroyed.

*Provided*, this act shall not apply to Ramsey and Hennepin counties.

1878, ch. 1, § 106, as amended 1887, ch. 263, approved March 7th, by adding below \*. Between \* \* is acts 1875, ch. 48. Substantially §§ 147 and 148, ch. 1, acts 1874. 26 M. 521, 524.

**SEC. 1510. Transfer of less than whole lot or tract.**—When the transfer of any land or town lot, or any part thereof, becomes necessary by reason of sale or a conveyance by deed, and in case such conveyance is of less than the whole tract or lot, or part thereof, as charged in the tax list, said county auditor shall transfer the same whenever the seller and purchaser agree thereto in writing signed by them, or personally appear before the auditor, and agree upon the amount of valuation to be transferred therewith; but if the seller and purchaser do not agree as to the amount of valuation to be transferred, the auditor shall make such division of the valuation as may appear to him just. If the county auditor is satisfied that the proportion of the valuation agreed by the parties in interest to be transferred, is greater than the proportional value of the land or lot to be transferred therewith, and that such agreement was made by collusion of the parties, and with a view fraudulently to evade the payment of any taxes which might be legally assessed on the entire tract or lot, he may refuse to make such transfer; and when any such transfer has already been procured by fraudulent agreement, the same shall be cancelled by the auditor, and the land or lot so transferred be charged with taxes in the same manner as though said transfer had not been made.

1878, ch. 1, § 107. Substantially § 146, ch. 1, acts 1874, as amended 1877, ch. 6, § 34.

**SEC. 1511. Endorsement for record.**—Before any certificate, assignment or conveyance provided for herein shall be recorded, the holder thereof shall present the same to the county auditor, who shall certify thereon that the property therein described still remains unredeemed; and no such certificate, assignment or conveyance shall be recorded by the register of deeds unless such endorsement is made.

1878, ch. 1, § 100. Substantially contained in § 141, ch. 1, acts 1874, as amended 1875, ch. 5, § 38; 1877, ch. 6, § 31. 31 M. 389; 38 M. 437.

**SEC. 1512. Irregular tracts to be platted.**—In all cases when any tract or lot of land is divided in parcels of irregular shape that cannot be described except by metes and bounds, it shall be the duty of the owners of such tracts,

upon request of the county auditor, to have such land platted into lots — if such plat cannot be made without an actual survey of the land, then they shall have the same surveyed — and the plat thereof recorded. If the owners of any such tract shall refuse or neglect to cause such plat and survey when necessary, to be made and recorded within thirty days after such request, the county surveyor, upon request of the county auditor, shall make out such plat from the records of the register of deeds, if practicable; but if it cannot be made from such records, then he shall make the necessary survey and the plat thereof, and the said auditor shall have the same recorded. Such plats being duly certified and recorded, the description of the property in accordance with the number and description set forth in such plat shall be deemed a good and valid description of the lots or parcels of land so described. When the owners of such land fail to comply with the provisions of this section, the costs of surveying, platting and recording shall be paid by the county, upon allowance by the county commissioners, and the amount thereof shall be added to the tax upon such tracts or lots the next ensuing year, which tax, when collected, shall be credited to the county revenue fund.

1878, ch. 1, § 108. Substantially §§ 150 and 151, ch. 1, acts 1874. Acts 1875, ch. 5, §§ 44 and 45, amended these sections of acts of 1874 by making them apply to different matter. 32 M. 440.

## STATE AUDITOR.

**SEC. 1513. To list taxable government and railroad lands.**— On or before the first (1st) 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 records of sales of state land, complete lists of all such lands, and on or before the fifteenth (15th) 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.\* He shall also at the same time obtain lists of lands reverting to the railroad companies each year by reason of the forfeiture of contracts, and certify the same to the respective county auditors for cancellation of taxes; and it shall be the duty of the railroad companies to report such sales and forfeitures on or before the first day of April each year to the auditor of state: *provided*, that all forfeited lands not so reported shall be held for all taxes accruing thereon.

1878, ch. 1, § 118, as amended 1881, ch. 10. Amendment above \*, which is substantially same as before, except the provision that the lists must be sent on or before April 15th. Same matter in § 149, ch. 1, acts 1874, as amended 1877, ch. 6, § 35. Act 1875, ch. 5, § 43, purports to amend § 149, ch. 1, acts 1874, with the matter in § 153 of that act. 27 M. 261.

**SEC. 1514. Prescribe forms — Decide questions.**— The auditor of state shall prescribe the form of all blanks and books required under the provisions of this act. He shall hear and determine all matters of grievance relating to taxation on account of excessive valuation of property, or for other cause, when submitted to him with a statement of facts in the case, and favorable recommendation of the commissioners and auditor of the county in which the property is situated. He shall keep a record of all cases so referred, and of all decisions rendered, and, upon deciding any case, he shall forward a certified copy of such decision to the county auditor, who shall file the same and correct his books accordingly. He shall decide all questions that may arise in reference to the true construction of this act, in accordance with the advice and opinion of the attorney general, and such decision shall have force and effect until annulled by the judgment or decree of a court of competent jurisdiction.

1878, ch. 1, § 119. Same as § 36, ch. 6, acts 1877, which purports to amend § 159, ch. 1, acts 1874, as amended by § 50, ch. 5, acts 1875. Acts 1874, ch. 1, § 166, provided that the auditor decide these questions, same as last sentence of above section. This was repealed by 1875, ch. 5, § 52, and by § 50. Amends § 159 with the matter in § 166 of that act, and acts 1877, ch. 6, enlarges the provision.

# MINNESOTA STATUTES 1891

SECS. 1515, 1516.]

TAXES.

## DELINQUENT PERSONAL PROPERTY TAX.

**SEC. 1515. Distraint for — Sale — Fees.**— All unpaid personal property taxes shall be deemed delinquent on the first (1st) day of March next after they become due; and thereupon a penalty of ten (10) per cent. shall attach and be charged upon all such taxes. On the first (1st) day of April in each and every year the county treasurer shall make a list of all such delinquent personal property taxes, which he shall certify to the clerk of the district court of his county, and the said clerk shall immediately issue his warrants to the sheriff of the county, directing him to proceed to collect the same, and, if such taxes are not paid on demand, said sheriff shall distraint sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of ten (10) per cent., and all accruing costs, together with twenty-five (25) cents from each delinquent, as compensation to said clerk; *provided*, that in case the sheriff shall fail to collect the tax, such sum of twenty-five (25) cents, as compensation, shall be paid by the county. The sheriff shall immediately proceed to advertise the same in three (3) public places in the town or district where such property is taken, stating the time when and the place where such property will be sold; and, if the taxes for which such property is distrained, and the costs which accrue thereon, are not paid before the day appointed for such sale,— which shall not be less than ten days after the taking of such property,— such sheriff or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay such taxes, and the costs of such distress and sale.

1878, ch. 1, § 58, as amended 1885, ch. 2. Before this amendment the county treasurer collected this delinquent tax. Acts 1885, ch. 2, § 25, provided that the taxes extended on tax lists December 1, 1884, shall become delinquent, penalties accrue and sales take place as above provided. G. S. ch. 11, § 91, empowered the treasurer to distraint, and § 92, as amended 1871, ch. 15, permitted payment any time before distraint, which were substantially re-enacted in 1874, ch. 1, §§ 95, 96, and substantially re-enacted by acts 1878, ch. 1, § 58. Acts 1885 introduced the provision as to the clerk and sheriff.

**SEC. 1516. Return of sheriff when no goods.**— If the sheriff of said county is unable for the want of goods and chattels whereon to levy, to collect by a distress or otherwise, the taxes or any part thereof, which may have been assessed upon the personal property of any person or corporation, or any executor or administrator, guardian, receiver, accounting officer, agent or factor, such sheriff shall file with the clerk of the court, on the first (1st) day of June following, a list of such taxes, with an affidavit of himself or of the deputy sheriff intrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes and was unable to make or collect the same. He shall note on the margin of such list the place to which any delinquent taxpayers may have removed with the date of his removal, if he is able to ascertain the fact. The sheriff shall at the time of filing said list with the clerk, also return all the warrants with endorsements thereon showing his doings in the premises, and the clerk shall file and preserve said warrants in his office. The clerk shall deliver such list and affidavit to the board of county commissioners at their first (1st) session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected.

1878, ch. 1, § 59, as amended 1885, ch. 2; 1889, ch. 195. By acts 1878 the treasurer and auditor performed these duties. Acts 1885, ch. 2, devolved them upon sheriff and clerk. Acts 1889, ch. 195, inserted the provision that the sheriff return all the warrants with endorsements thereon. G. S. ch. 11, § 93, required the treasurer to make this affidavit and file with the clerk, who should serve the delinquent with notice to show cause why he should not pay, to be heard by the district court, and judgment rendered accordingly. Acts 1871, ch. 15, amended this by requiring the clerk to give a receipt, and that if the treasurer failed to distraint or file the affidavit he was individually liable for the tax. Acts 1873, ch. 105, required the affidavit to be filed with the county auditor, to be lodged with county commissioners, who were to revise the list and cancel that which could not be collected. The revised lists of delinquents were to be filed with clerk of district court, and "citation" to show cause issued, to be heard by the court and judgment rendered accordingly. Also provided fees for the clerk and execution on the judgment,

and individual liability of treasurer for neglect. Acts 1874, ch. 1, §97, required the treasurer to file the affidavit with county auditor, to be lodged with county commissioners, who were empowered to erase or cancel the tax, and provided in §§ 98, 99 and 100 the other matter contained in acts 1873.

**SEC. 1517. Citation, when no distress — Judgment.**— Within ten (10) days after the adjournment of the board of commissioners the auditor shall file a copy of such revised list with the clerk of the district court of the county; and within ten (10) days after the filing of such copy the clerk shall issue and deliver to the sheriff of the county where the person against whom such tax is claimed may at the time reside for service, a citation to each delinquent named on the list stating the amount of tax and penalty, and requiring such delinquent to appear on the first day of the next general term of the district court in the county appointed to be held at a time not less than thirty (30) days after the issuance of such citation and show cause, if any there be, why he should not pay said tax and penalty; and if he fails to pay said tax, penalty and cost to the sheriff before the first (1st) day of the term, or on said day to show cause as aforesaid, the court shall direct the clerk to enter a judgment against such delinquent for the amount of such tax, penalty and cost.\*

**Second citation.**— *Provided, however,* that if said sheriff shall for any reason be unable to serve the citation on the person or persons to whom the same is issued, he shall return the same to the clerk of said court with his return thereto that he was unable to make such service, and thereupon, or in case the court shall, for any reason, decide, that the service of such citation made or attempted to be made, or that the issuance thereof by the clerk was illegal, the clerk of said court shall issue another citation of the character aforesaid and requiring such delinquent to appear on the first (1st) day of the next general term of the district court to be held in said county, and show cause as aforesaid, and if he fails to pay said tax, penalty and costs to the sheriff before said first (1st) day of said term or on said day to show cause as aforesaid, the court shall direct the clerk to enter judgment as aforesaid.

**Third citation.**— *Provided, further,* that whenever the sheriff has, for any reason, been unable to serve any citation heretofore issued in such proceeding in any year or years, or whenever the court has or hereafter may for any reason decide that the service of any such citation heretofore made, or attempted to be made or that the issuance thereof by the clerk was illegal, the clerk of said court shall in every such case issue another citation of the character aforesaid, and requiring such delinquent to appear on the first (1st) day of the next general term of said district court to be held in said county, and to show cause as aforesaid, and if he fails to pay such tax, penalty and costs to the sheriff before said first (1st) day of said term or on said day to show cause as aforesaid, the court shall direct the clerk to enter judgment as aforesaid.

**By whom.**— *And provided, further,* that all citation other than the first (1st) shall only be issued on the request of the county attorney.

**Evidence.**— *Provided, further,* the citation herein provided for shall be *prima facie* evidence that all the provisions of law in relation to the assessment and levy of taxes have been complied with.

**Defense.**— And no omission of any of the things by law provided in relation to such assessments and levy, or of anything required by any officer or officers to be done prior to the issuance of such citation, shall be a defense or objection to such taxes, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting and that such taxes have been unfairly or unequally assessed, and in such case, but no other, the court may reduce the amount of such taxes and give judgment accordingly. It shall, however, always be a defense to such taxes that the same have been paid or that the property upon which the same were assessed was not subject to taxation.\*

# MINNESOTA STATUTES 1891

SEC. 1518.]

TAXES.

**New citation.**— *Provided, further,* that where a citation is not served by reason of the fact that the person against whom such tax is assessed is a non-resident of the state of Minnesota, or by reason of the fact that such person shall have died and his estate shall have been administered and assigned, or by reason of the fact that the administrator or executor of an estate or the assignee for the benefit of creditors or any other person acting in a position or capacity of trustee shall have been duly discharged from his trust by a court of competent jurisdiction after the time when the property in his charge shall have become subject to taxation and before the total amount of such taxes shall have been ascertained and levied. In any such case a new citation shall issue in a proceeding brought by the county attorney of the proper county against such non-resident or against the persons to whom the residue of any estate of any deceased person, or the persons (not a creditor) or persons to whom the residue of any estate assigned for the benefit of creditors, shall be assigned, which proceeding shall be brought in the name of the state of Minnesota or of the proper county, and in any such action, proceedings may be had by attachment or garnishment as in civil actions; and such proceedings may be brought against any one of such persons receiving the residue of such estates, and the court may acquire jurisdiction by publication of such citation in the same manner as in the publication of the summons in proceedings in attachment against non-residents, and such proceedings may be brought to final judgment in the same manner as provided in proceedings in citation for non-payment of personal property taxes; and all the said taxes, penalties, officer's fees and statutory costs as provided in civil actions shall be inserted in such judgment, and execution may issue thereon as provided in relation to executions upon judgments entered for the non-payment of personal property taxes.

**Summons and attachment.**— *Provided further,* that in case any person against whom such tax is claimed resides out of the state of Minnesota at the time of the issuing of such citation, and thereafter, so that service of said citation cannot be obtained upon said person, then, and in that case, said action and proceeding may be commenced by the issuing and publication of a summons and by attachment as provided in reference to other actions and proceedings, and in accordance with the provisions of the statutes of Minnesota under title nine (9), of chapter sixty-six (66) of the general statutes of one thousand eight hundred and seventy-eight (1878). Said proceedings shall be commenced and maintained in the name of the county wherein said citation would have been issued, had the person against whom such tax is claimed have been a resident of the state of Minnesota; and the said attachment may be issued upon the affidavit of the county attorney, and without the giving of any bond or undertaking, as required by said title nine (9), of chapter sixty-six (66) aforesaid.

1878, ch. 1, § 60, as amended 1885, ch. 2; 1889, ch. 192; 1889, ch. 193. Above first \* is acts 1878, ch. 1, § 60. Between \*\* is acts 1885. First proviso below second \* is acts 1889, ch. 192, and the next proviso is acts 1889, ch. 193. The citation to show cause provided for in § 93, ch. 11, of G. S., and as amended 1871, ch. 15; 1873, ch. 105. Acts 1878, ch. 1, § 60, same as § 93, ch. 1, acts 1874.

**SEC. 1518. Execution — Clerk's fees.**— The clerk shall receive as fees for issuing such citation and perfecting the judgment, one (1) dollar and fifty (50) cents in cases not contested, and in contested cases such fees as are allowed by law in civil actions. \*The clerk shall also receive the sum of twenty-five (25) cents for each citation issued in cases where the sheriff shall fail, after diligent inquiry, to find the defendant.\* Execution shall be issued upon such judgment at the request of the county attorney, and shall state that the judgment was obtained for delinquent personal property taxes, and no property shall be exempt from seizure thereon,† and such execution may be renewed and reissued in the same manner as now provided by law in executions upon

judgments in civil actions; and all of which said fees and costs shall be entered taxed, and made part of the judgment herein provided for.

1878, ch. 1, § 61, as amended 1885, ch. 2. Amendment between \*\* and below †. Above † same as § 99, ch. 1, acts 1874.

**SEC. 1519. Satisfaction of judgment — Sheriff's fees.**— The sheriff or his deputy shall be allowed the same fees for collecting the said tax, and for making distress and sale of goods and chattels for the payment of taxes, as are allowed by law to constables for making levy and sale of property on execution; traveling fees to be computed from the county seat to the place of making distress, unless such distress is made by his deputy, in which case the same shall be computed from the residence of such deputy,\* which fees shall be added to the tax, and collected by the sheriff. Upon payment to the county treasurer of any personal property tax for which judgment has been obtained, the treasurer shall deliver a certificate of the fact of such payment to the clerk of the court, who shall satisfy the judgment upon the margin of the record thereof, by stating date of payment and number of receipt given therefor, and file such certificate.

1878, ch. 1, § 65, as amended 1885, ch. 2. Amendment below \*. This provision contained in G. S. ch. 11, §§ 98, 101, and acts 1874, ch. 1, §§ 104, 105.

**SEC. 1520. Sheriff's neglect of duty — Penalty.**— If the sheriff of any county shall refuse or neglect to collect any tax assessed upon personal property, where the same is collectible, or to file the delinquent list and affidavit as herein provided, he shall be held liable for the whole amount of such taxes uncollected, and the same shall be deducted from any bill or bills presented by him to and allowed by the board of county commissioners, and applied to the several funds for which they were levied.

1878, ch. 1, § 62, as amended 1885, ch. 2. Amendment inserted sheriff in lieu of county treasurer. Same as § 100, ch. 1, acts 1874, and is contained in acts 1871, ch. 15, and 1873, ch. 105.

**SEC. 1521. Removal of tax payer.**— The county auditor, within thirty (30) days after the first (1st) day of June in each year shall make out and forward to the clerk of the court of any county in this state to which any delinquent personal property tax payer may have removed, statement or account of such delinquent taxes, specifying the value of the property on which said taxes were levied, and the amount of taxes levied thereon, to which he shall add an amount equal to the sum of twenty-five (25) per centum on the taxes levied, if said delinquent personal property tax payer left the county in which said taxes were levied after the day upon which the said taxes became due, but if he left the county previous to the said day, then the said county auditor shall not add the said twenty-five per centum.

1878, ch. 1, § 63, as amended 1885, ch. 2, which struck out "after the time required by law for the county auditor to deliver the tax list to the county treasurer" and inserted "after the day upon which the taxes became due." Same as § 102, ch. 1, acts 1874, except that this list was sent to the county treasurer, not the clerk, and with this exception substantially § 96, ch. 11, of G. S. 35 M. 37.

**SEC. 1522. Collection where tax payer removed.**— On receipt of any such statement or account the clerk of the court receiving the same shall issue his warrant to the sheriff of his county and the sheriff shall immediately proceed to collect the same of the person so charged with said taxes and per centum, together with a fee of twenty-five (25) cents for each warrant so issued, which sum when collected, shall be paid to the clerk as his fee for issuing the same,\* and all taxes thus collected shall be by him remitted to the treasurer of the county to which said taxes belong; and at the same time he shall return the original statement or account to the auditor of the county from which it was received, stating the amount of his collections, and, if any taxes remain unpaid, the reason why such taxes could not be collected, certifying in his official capacity to the same,† and the auditor shall charge the treasurer to whom such remittance is made with the amount thereof, and can-

# MINNESOTA STATUTES 1891

SECS. 1523, 1524.]

TAXES.

col said taxes from the list. *Provided*, that in case of all delinquent taxes collected by the sheriff receipts shall be issued to him, and payment shall be made in the manner provided in section fifty-six (56) of this chapter.

1878, ch. 1, § 64, as amended 1885, ch. 2. Amendment above \* and below †. Before amendment treasurer made this collection. G. S. ch. 11, § 97, required the county treasurer to whom the list was sent to collect this tax and receive the fees provided for "collecting delinquent taxes by process." This was re-enacted by 1874, ch. 1, § 103, and re-enacted by 1873, ch. 1, § 64, which also added the provision between \* and †.

## DELINQUENT REAL PROPERTY TAX.

### SEC. 1523. When penalties attach — Return of lists to auditor.—

On the first (1st) day of June of each year a penalty of ten (10) per cent. shall immediately accrue and thereafter be charged upon all unpaid taxes on real estate on the lists in the hands of the county treasurer, and any treasurer who shall make out and deliver any receipt for such taxes without including such penalty therein, and who shall receive payment of such tax without including such penalty therein, shall be liable to the county for the amount of such penalty. \* On the first (1st) Monday in January of each year the county treasurer shall return to the county auditor the several tax lists in his hands, having compared the same with his duplicate receipts on file in the auditor's office and written opposite the amount of each tax so receipted for the word "paid," and the number of the treasurer's receipt given in discharge of such tax, and each tract or lot of real property against which the taxes remain unpaid shall be deemed delinquent, and thereupon an additional penalty of five (5) per cent. on the amount of the original tax shall immediately accrue and thereafter be charged upon all such delinquent taxes; and any auditor who shall make out and deliver any statement of delinquent taxes without including the penalties imposed by this section therein, and any treasurer who shall receive payment of such taxes without including such penalties, shall be liable to the county for the amount of such penalties omitted.

1878, ch. 1, § 69, as amended 1885, ch. 2. Amendment above \*, except that 1st day of June, in acts 1878, changed to first Monday in January, and ten per cent. to five. G. S. ch. 11, § 95, merely provided for return of delinquent list and memorandum of delinquent's removal. Acts 1874, ch. 1, § 107, provided for return in May of all the lists to auditor, and all not "paid" "shall be deemed delinquent." Acts 1875, ch. 5, § 23, substantially re-enacted § 107, ch. 1, acts 1874. Acts 1878, ch. 1, § 69, added the additional penalty of ten per cent. and penalties against auditor and treasurer. Acts 1885, ch. 2, § 25, taxes extended December 1, 1884, became delinquent as above provided. 35 M. 9, 33.

SEC. 1524. List to be filed with clerk of court.— On or before the twentieth day of January the county auditor shall file in the office of the clerk of the district court of the county, or, if it be attached for judicial purposes to some other county, then in the office of the clerk of such court in that county, a list of the delinquent taxes upon real estate within his county, which list shall contain a description of each piece or parcel of land on which such taxes shall be so delinquent, with the name of the owner if known, and if unknown, so stated, appearing on the delinquent list, and the total amount of tax delinquent and penalty for each year opposite such description, and shall verify such list by his affidavit that the same is a correct list of taxes delinquent, for the year or years therein appearing, upon real estate in said county. The filing of such list shall have the force and effect of filing a complaint in an action by the county against each piece or parcel of land therein described, to enforce payment of the taxes and penalties therein appearing against it, and shall be deemed the institution of such action; and the same shall operate as notice of the pendency of such action.

1878, ch. 1, § 70, as amended 1885, ch. 2, which inserted the "20th day of January" in place of "15th day of June," and the word "total" before amount. Same as § 110, ch. 1, acts 1874, except change made by acts 1885. 27 M. 109, 110; 31 M. 330; 35 M. 3; 37 M. 26, 133; 38 M. 30, 336, 402, 433.



# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1525-1527.]

SEC. 1525. **Notice to delinquents.**— 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, }  
County of ———, } ss. District Court, ——— 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 Monday in January, ———, 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 on or before the twentieth day of March, 18—, your answer in writing setting forth any objections or defense 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, ch. 1, § 71, as amended 1881, ch. 10; 1885, ch. 2. Acts 1881 made verbal change only. Acts 1885 inserted "first Monday in January" in lieu of "first day of June," and "on or before the 20th day of March, 18—" in lieu of "within twenty days after the date of the last publication of this notice." Same as § 111, ch. 1, acts 1874, as amended 1875, ch. 5, and 1877, ch. 6, except changes made by acts 1881 and 1885. 38 M. 63.

SEC. 1526. **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, 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. *Provided*, that the papers designated by the commissioners of the several counties in January, one thousand eight hundred and eighty-five (1885) shall be entitled to publish the list of lands delinquent for taxes on the first (1st) Monday in January, one thousand eight hundred and eighty-six (1886).

1878, ch. 1, § 72, as amended 1881, ch. 10; 1885, ch. 2. Acts 1881 struck out 10 and inserted 15. Acts 1885, ch. 2, struck out "or at the meeting of said board in March," after the word January, and added the proviso. Act 1885 does not mention acts 1881, ch. 10. G. S. ch. 11, § 119, as amended 1867, ch. 45, and 1873, ch. 107, provided for publication of delinquent lands to be sold first Monday in June if tax not paid. Acts 1874, ch. 1, § 112, same as above except the proviso. Acts 1875, ch. 5, § 26, amended this by requiring the newspaper to be at least six months old. Acts 1876, ch. 7, provided that the newspaper may be printed partly in English, but the list must be in English. Acts 1877, ch. 6, § 19, added the proviso, and that newspaper be at least four months old. 22 M. 552; 23 M. 400; 31 M. 381; 30 M. 69; 36 M. 366; 33 M. 384.

<sup>1</sup> "Three months" changed to "one year." See sec. 4755.

SEC. 1527. **Affidavit of publication.**— The owner, publisher, manager or foreman in the printing office of the newspaper in which such notice and

# MINNESOTA STATUTES 1891

SECS. 1528, 1529.]

TAXES.

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, ch. 1, § 74, as amended 1881, ch. 10, which inserted "have been" in lieu of "be" before word "published," and "within twenty days thereafter" as the time to make and file the affidavit. Same as § 114, ch. 1, acts 1874, except matter added by acts 1881. 28 M. 324.

**SEC. 1528. Jurisdiction — Judgment — Errors.**— When the last publication shall have been made, the notice shall be deemed to have been served, and the court to have acquired full and complete jurisdiction to enforce against each piece or parcel of land in said published list described, the taxes, accrued penalties and costs upon it then delinquent, so as to bind every estate, right, title, interest, claim or lien, in law or equity, in, to or on such piece or parcel of land, of every person, company or corporation. And such jurisdiction shall not be in any way affected by any error in making the list filed with the clerk, nor by any error, irregularity or omission in the assessment or levy of the taxes, or in any other proceedings prior to filing the said list, nor by any mistake in copying the list for publication, nor by any mistake in publishing such list, nor by any mistake in the amount of tax in such published list appearing against any piece or parcel of land therein described. *Provided*, that any judgment rendered in such proceedings shall be void upon satisfactory proof made at any time that such real estate was exempt from taxation, or that such taxes were paid before judgment was rendered.

1878, ch. 1, § 73, as amended 1887, ch. 91, approved March 5th. Amendment added the proviso. Same as § 113, ch. 1, acts 1874. 22 M. 178; 27 M. 109, 110; 31 M. 373, 378; 35 M. 138; 36 M. 338; 35 M. 63; 33 M. 384.

**SEC. 1529. Judgment, where no defense.**— On the twenty-first day of March the said clerk shall, the affidavit of publication being filed, proceed to 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 Monday in January, 18—, for the county of —, state of Minnesota.

A list of taxes on real property, delinquent on the first Monday in January, 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 the twentieth day of March, 18—, has passed 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, 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. Except in cases where taxes have been paid before the entry of such judgment, or where the land was exempt from taxation. In all which cases such judgment shall be prima facie evidence only of its regularity and validity.

1878, ch. 1, § 76, as amended 1881, ch. 10; 1885, ch. 2; 1887, ch. 60. Acts 1881, ch. 10, made verbal change from "the date of" instead of "from" the last publication. Acts 1885 struck out "upon the expiration of twenty days from the date of the last publication of said list and notice," and inserted "on the twenty-first day of March." Struck out "first day of June," and inserted "first Monday in January." Inserted after the word law "and the twentieth day of March, 18—, has passed," and struck out "and more than twenty days having elapsed since the last publication of said notice and list." 1887, ch. 60, added the exception at end of section. Acts 1887 amends this section as amended 1881, ch. 10, but does not mention acts 1885, ch. 2. Same as § 116, ch. 1, acts 1874, except the provision as to presumption of regularity, and except the amendments made in 1881, 1885 and 1887. 32 M. 70.

**SEC. 1530. Defense to tax or penalty.**— Any person, company or corporation, having any estate, right, title or interest in, or lien upon any piece or parcel of land embraced in said list as published, may, on or before the twentieth day of March next after the last publication of said notice, file in the office of the said clerk, an answer, verified as pleadings in civil actions, setting forth his defence or objection to the tax or penalty against such piece or parcel of land, which answer need not be in any particular form, but shall clearly refer to the piece or parcel of land intended, and set forth, in ordinary and concise language, the facts constituting the defence or objection to such tax or penalty; and if the list shall embrace the taxes for two or more years, the defence or objections may be to the taxes or penalty for one or more of such years.

1878, ch. 1, § 75, as amended 1885, ch. 2, by striking out "within twenty days" and inserting "on or before the twentieth day of March next." Same as § 115, ch. 1, acts 1874, except amendment of 1885. 31 M. 373, 377; 34 M. 304, 306; 35 M. 11; 38 M. 402.

**SEC. 1531. Proceedings when defence made.**— If answers shall be filed within the time hereinbefore prescribed as to the taxes or penalties upon any pieces or parcels of land embraced in said list as published, such answers shall stand for trial at any general term of the district court in the county where such proceedings are pending, in session at the time when the time to file answers as aforesaid shall expire, or at the next general or special term appointed to be held in said county; and if no general or special term shall be appointed to be held within thirty days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten days' notice. It shall be the duty of the county attorney of the county in which said taxes are levied, if there be one, and, if there be none, then of the county in which such proceedings are instituted, to take charge of and prosecute such proceedings; but the county commissioners of the county in which such taxes are levied may employ any other attorney to assist such county attorney therein. At the term at which such proceedings come on for trial, they shall take precedence of all other business before the court. The court shall proceed without delay, and summarily hear and determine the objections or defences made by the several answers, and shall dispose of all such answers, and direct judgment accordingly, at the same term, and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

1878, ch. 1, § 77. Same as § 117, ch. 1, acts 1874.

**SEC. 1532. What defence may be made.**— If all the provisions of law in relation to the assessment and levy of taxes shall have been complied with, of which the list so filed with the clerk shall be *prima facie* evidence, then judgment shall be rendered for such taxes, and the penalties and costs. But

# MINNESOTA STATUTES 1891

SECS. 1533-1535.]

TAXES.

no omission of any of the things by law provided in relation to such assessments and levy, or of anything required by any officer or officers to be done prior to the filing of the list with the clerk, shall be a defence or objection to the taxes appearing upon any piece or parcel of land, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting, and that the taxes against such piece or parcel of land have been partially, unfairly, or unequally assessed; and in such case, but no other, the court may reduce the amount of taxes upon such piece or parcel, and give judgment accordingly. It shall always be a defence in such proceedings, when made to appear by answer and proofs, that the taxes have been paid, or that the property is not subject to taxation.

1878, ch. 1, § 79. Same as § 79, ch. 1, acts 1874. 22 M. 356, 552; 27 M. 109, 110; 31 M. 256.

**SEC. 1533. Hearing—Judgment.**—If, after a hearing, the court shall sustain the taxes and penalties in whole or in part against any piece or parcel of land, judgment shall be rendered against all such pieces or parcels for the amount as to which such taxes and penalties shall be sustained against such pieces or parcels respectively, with penalties and disbursements, unless the court otherwise direct; which judgment may be substantially in the form prescribed in section seventy-six of this act, except that it shall, in addition, state that the same was rendered after answer and trial; and, after the description of each piece or parcel, shall be stated the name of the person, company or corporation answering as to such piece or parcel. If the court sustain the defence or objections to the taxes and penalties as to any piece or parcel of land, the judgment shall, after the description of the lands against which judgment is given, state that all other pieces or parcels not embraced in that or the prior judgment of the court, and which are described in the list as published, are discharged from the taxes in said list set down against such other pieces or parcels, and from all penalties; and the court may, in its discretion, award disbursements against the county levying such taxes, and in favor of the party answering to the pieces or parcels so discharged.

1878, ch. 1, § 78. Same as § 118, ch. 1, acts 1874. 34 M. 65, 67.

**SEC. 1534. Judgment roll.**—The clerk shall attach together, and keep on file in his office, the list, notice, affidavit of publication, one copy of the newspaper and supplement, if any, in which the notice and list were published, all answers, all orders made in the proceedings, and all affidavits and other papers filed in the course of the proceedings.

1878, ch. 1, § 99. Same as § 140, ch. 1, acts 1874.

**SEC. 1535. Reference to supreme court—Opening judgment.**—The judgment which the court shall render shall be final, except that, upon application of the county or other party against whom the court shall have decided the point raised by any defence or objection, the court may, if in its opinion the point is of great public importance or likely to arise frequently, make a brief statement of the facts established bearing on the point, and of its decision, and forthwith transmit the same to the clerk of the supreme court, who shall enter the same as a cause pending in said court, and place the same on the term calendar of said court for the term then in session, or for the first term thereafter; and the same shall be entitled to a preference over all other business before said court, and shall be decided by said court at the term for which it shall be entered in the calendar. As soon as it shall be decided, the clerk of the supreme court shall enter the proper order, and forthwith transmit a certified copy of such order to the clerk of the proper district court: *provided*, that such proceeding shall in no case prevent the entry of judgment in the district court, nor prevent the sale of any piece or parcel of land pursuant to the judgment of the district court, unless, at the time of applying for such statement, an undertaking, with at least two sureties,

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1536, 1537.]

and in an amount to be approved by the judge of the district court, conditioned for the payment of the amount for which judgment shall be rendered in the district court, and the penalties and costs allowed by law, if the decision of the district court shall be affirmed, shall be filed with the clerk of the district court: \* *Provided further*, that the court wherein such judgment is entered shall have power, in its discretion and for good cause shown by any person interested, to open such judgment at any time before the expiration of the period of redemption, and may allow any defense to be interposed in such case that might have been interposed before the entry of such judgment, and may at any time, upon satisfactory proof, vacate and set aside such judgment, on the ground that the tax in question was paid before judgment was rendered, or that the real estate in question was not subject to taxation.

Application to open such judgment may be summary upon such notice to the purchaser and county auditor of the proper county, as the court may direct, and in case a defense is allowed to be interposed, the case shall proceed in all respects as in defended cases under this act.

1878, ch. 1, § 80, as amended 1887, ch. 91. Amendment below \*, which left out the limitation "and upon no other grounds." Above \*, same as § 120, ch. 1, acts 1874. 28 M. 360; 31 M. 263; 33 M. 539; 38 M. 397; 27 M. 65; 35 M. 13; 41 N. W. 142.

**SEC. 1536. Proceedings after judgment.**—When any real estate tax judgment shall be entered, the clerk shall forthwith deliver to the county auditor, in a book to be provided by said auditor, a certified copy of such judgment, which shall be written on the left hand pages of such book, leaving the right hand pages blank; and if, before sale, any person wishes to pay the amount adjudged against any piece or parcel of land, the auditor shall give him a statement showing the amount so adjudged against such piece or parcel, and the amount of accrued penalty and costs; and such person may present the same to the treasurer, and pay to him such amount, and the treasurer shall thereupon give duplicate receipts for such payment, one of which shall be filed with the county auditor; and on such duplicate receipt being produced to the clerk he shall enter on the right hand page of the real estate tax judgment book, and opposite the description of such piece or parcel, satisfaction of the judgment against the same. If, after a sale, any person shall desire to redeem, the auditor shall give him a statement showing how much is required to be paid upon such redemption,\* and after lands are returned delinquent by the county treasurer, and before judgment is entered, if any person shall desire to pay the taxes, penalty and costs due thereon, the auditor shall certify to the amount due, and the treasurer shall receive and receipt for the same, and he shall immediately file a duplicate of such receipt with the county auditor, who shall enter such payment on the books of his office; and if the delinquent lists have been filed with the clerk of the court, he shall immediately certify to such payment, to said clerk, who shall note the same on the delinquent list on file in his office; and all proceedings pending against such piece or parcel of land shall thereupon be discontinued.

1878, ch. 1, § 81. Same as 1875, ch. 5, § 27, which amended § 121, ch. 1, acts 1874, by adding the matter below \*. Above \* is § 121, ch. 1, acts 1874. Acts 1877, ch. 79, approved March 1st, provided for opening tax judgments, which was repealed by acts 1878, ch. 1, § 120.

**SEC. 1537. Sale of land—Notice of.**—On the first Monday of May in each year, the county auditor shall sell all pieces or parcels of land against which judgment has been rendered for the taxes of the preceding year or years. Before making such sale, he shall give notice thereof, by posting such notice, one copy in the office of the clerk of the court where the judgment shall have been entered, one copy in the office of the county treasurer, and one copy at some conspicuous place at the county seat of said county, at least ten days before the day of sale, and by publishing such notice once in each of two successive weeks, the first publication to be at least fifteen days before the day of sale, in some daily or weekly newspaper printed in the English language, published in the county where such lands are situated, if there be one; if there be

# MINNESOTA STATUTES 1891

SECS. 1538, 1539.]

TAXES.

none, then in one published in the county in which the judgment shall have been entered; or if there be none in either, then in one published in some county in the judicial district: *provided*, that in all cases where answer has been filed as provided by law, and judgment shall have been entered, the county auditor shall give the required notice by publication and otherwise, and within thirty days after judgment has been entered, proceed to sell all property against which taxes stand charged in such judgment. The notice herein required may be substantially in the following form:

## TAX JUDGMENT SALE.

Pursuant to a real estate tax judgment of the district court in the county of —, state of Minnesota, entered the — day of —, in proceedings for enforcing payment of taxes and penalties upon real estate in the county of —, remaining delinquent on the first Monday in January, 18—, and of the statutes in such case made and provided, I shall, on the — day of —, at ten o'clock in the forenoon, at — in the town of city of —, and county of —, sell the lands which are charged with taxes, penalties and costs in said judgment, and on which taxes shall not have been previously paid.

Auditor of — county.

At the time and place appointed in such notice, the county auditor shall commence the sale of such lands, and proceed with the sale thereof from day to day, for six consecutive days, or until the whole shall have been sold.

1878, ch. 1, § 82, as amended 1881, ch. 10; 1885, ch. 2. Acts 1881, ch. 10, inserted word "of" in first line in lieu of "in." Acts 1885 struck out "third Monday of September," and inserted "first Monday of May," and struck out "first day of June" and inserted "first Monday of January." Same as § 122, ch. 1, acts 1874, as amended 1877, ch. 6, except change made by acts 1881 and 1885. 2 M. 330, 340; 9 M. 197; 31 M. 373, 378; 37 M. 26, 133; 33 M. 63, 464; 40 N. W. 70.

**SEC. 1538. Sale at public vendue.**— The auditor shall sell by public vendue each piece or parcel of land separately, in the order in which they are described in the judgment, and by the description therein; but if the sum bid for any piece or parcel shall not be paid for before the sale closes, he shall again offer such piece or parcel for sale. In offering the land for sale, he shall state the amount for which each piece or parcel is to be sold, and shall then offer the same in fee to the highest bidder who shall bid not less than the amount for which the same is to be sold. If no bidder shall bid an amount equal to that for which the piece or parcel is to be sold, then he shall bid in the same for the state at such an amount. The county treasurer shall attend at the sale, and receive all moneys paid thereon.

1878, ch. 1, § 83. Same as acts 1875, ch. 5, § 28, which amended § 123, ch. 1, acts 1874, by leaving out the provision that land be first offered for a term of years, so that the land be sold *in fee* to highest bidder. G. S. ch. 11, § 122, provided that the person offering to pay taxes, penalties and costs for the least quantity of the delinquent land shall be the purchaser of such quantity. 33 M. 49.

**SEC. 1539. Who may purchase.**— 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 incumbrance, except such right, title, interest, lien or incumbrance 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

# MINNESOTA STATUTES 1891

## TAXES.

[SECS. 1540-1542.]

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, ch. 1, § 87, as amended 1881, ch. 10, by adding the word further after provided. This is § 127, ch. 1, acts 1874, as amended 1875, ch. 5; 1877, ch. 6. Acts 1874, ch. 1, § 127, same as above\*. Acts 1875, ch. 5, added sentence after\*. Acts 1877, ch. 6, added the two provisos.

**SEC. 1540. Entry of sale in judgment book.**—The county auditor shall, immediately after such sale, set out in the copy judgment book what disposition was made at said sale of each piece or parcel of land; if sold to an actual purchaser, to whom and for what amount; and if bid in for the state, then so stating; and, upon any assignment or redemption, he shall make a note thereof in said copy judgment book, opposite the piece or parcel assigned or redeemed. After he shall have set out in the copy judgment book what disposition was made at the sale of the several pieces or parcels of land, he shall deliver the same to the clerk of the court, who shall forthwith enter, on the right hand page of the real estate tax judgment book, opposite the description of each piece or parcel sold, the words, "satisfied by sale," and opposite each piece or parcel bid in for the state, the words, "bid in for the state;" and he shall thereupon deliver said copy judgment book to the auditor.

1878, ch. 1, § 86. Same as § 126, ch. 1, acts 1874, as amended 1875, ch. 5, § 31. Acts 1874 required entry of bidder for term of years. This was struck out by acts 1875; otherwise the same.

**SEC. 1541. Certificate of sale — Title passes.**—The auditor shall execute to the purchaser of any piece or parcel of land, a certificate, 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 following 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 at said sale I did sell the said piece or parcel of land to ——— for the sum of ———, that being the highest sum bid therefor; and he having paid said sum, I do, therefore, in consideration thereof, and pursuant to the statute in such case made and provided, convey the said piece or parcel of land, in fee simple, to 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.

Such certificate, in case the land shall not be redeemed, shall pass to the purchaser the estate therein expressed, without any other act or deed whatever. Such certificate may be recorded, after the time for 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 record of such deeds, and shall be evidence in like manner. If any purchaser shall at said sale purchase more than one piece or parcel, the auditor shall issue to the purchaser a certificate for each piece or parcel so purchased.

1878, ch. 1, § 84, as amended 1881, ch. 10, which struck out "or" and inserted "of" in the first line. G. S. ch. 11, § 127, provided for this certificate, and in § 128, as amended 1871, ch. 10, that it be assignable. Acts 1874, ch. 1, § 124, provided, in addition to above, a provision for term of years, and certificate to the state when bid in by auditor, and but one certificate. Acts 1875, ch. 5, § 29, amended acts 1874 by leaving out the term of years provision and the paragraph after the certificate. 1877, ch. 6, amended 1874, ch. 1, § 124, as amended 1875, ch. 5, by re-enacting the paragraph after the certificate. Acts 1878, ch. 1, § 84, left out the matter of auditor giving a certificate to the state. 33 M. 394; 35 M. 185, 408; 15 M. 245; 37 M. 157; 36 M. 355; 37 M. 11, 115, 250; 31 M. 373; 38 M. 436.

**SEC. 1542. Same — Evidence — Action to cancel sale.**—Such certificate, or the record thereof, shall in all cases be *prima facie* evidence that all

# MINNESOTA STATUTES 1891

SEC. 1543.]

TAXES.

the requirements of law with respect to the sale have been duly complied with, and of title in the grantee therein, after the time for redemption has expired;\* and no sale shall be set aside or held invalid unless the party objecting to the same shall prove either that the taxes were paid before judgment was rendered, or that the real estate was exempt from taxation,\* or that the court rendering the judgment pursuant to which the sale was made, had not jurisdiction to render the judgment, or that, after the judgment and before the sale, such judgment had been satisfied or that notice of sale as required by this act was not given, or that the piece or parcel of land was not offered at said sale to the bidder who would pay the amount for which the piece or parcel was to be sold, nor unless that action in which the validity of the sale shall be called in question be brought, or the defense alleging its invalidity be interposed, within three (3) years after the date of the sale,† except that any sale may be set aside or held invalid at any time on satisfactory proof that the taxes were paid before judgment was rendered, or that the real estate was exempt from taxation.†

If any sale shall be set aside by reason of any defect in the proceedings subsequent to the entry of the judgment, the court so setting aside the sale shall have power in such case to order a new sale to be made, as near as may be in accordance with the provisions of this act.

*Provided*, that every judgment rendered against any tract or parcel of land for a tax which has been paid before the entry thereof, or where the land was exempt from taxation, shall be void, and all sales made under such judgment or under a judgment which has been paid, shall be void, and no title or interest in any tracts or parcel of land sold under such judgment shall pass or be conveyed to any purchaser at such sale. In any action brought to set aside or cancel such sale, or in any action [in which] the validity of such sale may arise, the tax receipt or the duplicate stub thereof or any other record of the payment of such tax in the office of the county auditor or county treasurer shall be prima facie evidence of the payment of such tax, but such payment shall not be established by parol testimony only. In such action the county in which the land is situated, or the state, if the county or state claim any interest in the land sold under such judgment may be made parties defendant, in which case the county attorney shall appear for and in behalf of such county and state. An action to set aside and cancel such sale may be commenced at any time.

1878, ch. 1, § 85, as amended 1887, ch. 60; 1887, ch. 91. Acts 1887, ch. 60, approved March 8th, amended this section by adding the proviso. Acts 1887, ch. 91, approved March 5th, amended this section of acts 1878, ch. 1, by inserting the matter between \* and †. The proviso was added before the section was amended as a whole, and hence the proviso may be repealed under the doctrine of implied repeals. Acts 1874, ch. 1, § 125, provided that sale be set aside (1) when court had no jurisdiction; (2) judgment paid before sale; (3) the required notice not given; (4) not offered to bidder for shortest term of years; (5) action not brought within three years from sale. Acts 1875, ch. 5, § 30, amended this by leaving out the causes and required action to be brought within five years. Acts 1877, ch. 6, added to acts 1875 that, if taxes paid before sale, or lands not subject to taxation, or any other defense, certificate and judgment to be void. Acts 1878, ch. 1, § 85, re-enacted the grounds in acts 1874, except fourth changed to read that the land was not offered to the bidder who would pay amount for which land was to be sold, and adding the provision that, if sale set aside, court to order new sale. Acts 1877, ch. 79, provided for opening judgments in cases of tax sales, within three years after the sale, by verified petition to the court rendering the judgment, "setting forth the grounds" named in § 3 of that act. 27 M. 109, 449; 11 M. 321; 31 M. 389; 35 M. 333; 37 M. 159.

**SEC. 1543. Action to test validity of tax sale.**—That it shall be lawful for any person having or claiming title to any land, whether in his possession or whether it is vacant or unoccupied, or in the possession of any other person, to commence and maintain, at any time, an action against any person who claims any title or interest in said land, or lien upon the same adversely to him by or through any tax certificate or tax deed, heretofore or hereafter made, to test the validity of the tax sale and tax judgment under which the same was made to quiet his title to said land as against [such claims of such] adverse claimant, and to remove a cloud from his title, arising from such tax



# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1544-1547.]

certificate or tax deed and it shall also be lawful for any person having or claiming title to any land to interpose and maintain at any time a defense to any action in law or equity concerning said land which may be brought against him by any person so claiming title adversely under any such tax certificate or tax deed, and to test in such defense the validity of the tax sale and tax judgment upon which such certificate or deed was made, to remove the clouds upon his title arising therefrom and to quiet his title against such person so claiming title adversely thereunder, notwithstanding any and all laws heretofore passed, which limited the time within which such action might be commenced or defense interposed.

All acts and parts of acts inconsistent with this act are hereby repealed and this act shall not be construed so as to affect vested rights.

1887, ch. 127, entitled "An act enabling owners of land to test the validity of tax judgments and tax sales heretofore or hereafter made, and to quiet their title against adverse claimants under tax certificates and tax deeds heretofore or hereafter made under such judgments and sales, and to remove the clouds upon their title arising therefrom." Approved March 2, 1887. 39 M. 89; 38 M. 27.

**SEC. 1544. Action against county.**— That whenever any taxes or assessments heretofore have been, or hereafter may be, levied or assessed upon any tract or lot of land in this state, and such taxes heretofore have been, or hereafter shall be, paid, and after any such payment, any such taxes or assessments heretofore have been, or hereafter shall be, returned as delinquent, and any such tract or lot heretofore has been or hereafter shall be sold under any law of this state for such alleged delinquent taxes, and the validity of such sale heretofore has been, or hereafter shall be in any manner brought in question in any action, suit or proceeding that heretofore has been, or hereafter may be, commenced, tried or determined, in any court of record of this state, or of the United States, sitting within the district of Minnesota, and any such court heretofore has, or hereafter shall, in any such action, suit or proceeding, adjudge, decree, determine or hold any such sale to be valid, then and in such case, the owner, at the time of any such tax sale of any such tract or lot, shall have and maintain an action against the county in which such tract or lot is situate, for the recovery of the value of any such tract or lot.

1887, ch. 131, entitled "An act for the relief of persons whose lands heretofore have been, or hereafter may be, sold for alleged delinquent taxes, in cases where such taxes have been, or may be, paid prior to such sale." Approved February 28, 1887.

**SEC. 1545. Same — Amount of recovery.**— In any action that may be brought under this act, such owner shall be entitled to recover of such county the value of such tract or lot at the time of the determination of the action, suit or proceeding in which the validity of any such tax sale heretofore has been, or hereafter may be brought in question, with interest thereon from the time of such determination, together with all costs, disbursements and expenses adjudged against or incurred by him in the action last aforesaid, and also the costs and disbursements of the action brought to recover the value of any such tract or lot.

1887, ch. 131, § 2.

**SEC. 1546. Limitation.**— All actions brought under or by virtue of this act shall be commenced within six (6) years after the final determination of the action in which the validity of any such tax sale heretofore has been, or hereafter may be brought in question, and shall be commenced, prosecuted and tried in the same manner as other civil actions.

1887, ch. 131, § 3.

**SEC. 1547. Refund tax when sale declared void.**— 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

# MINNESOTA STATUTES 1891

SEC. 1548.]

TAXES.

taxes, penalties and costs, that may have been paid thereon, shall, with interest at the rate of ten (10) 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 <sup>not</sup> ~~all~~ <sup>any</sup> sales of land for taxes, made prior to the passage of this act.

*Provided*, that in any action or proceeding brought to vacate or set aside any tax judgment, when land has been sold to an actual purchaser pursuant to the provisions of this act, before any order, judgment, or decree shall be entered vacating or setting aside said tax judgment in favor of the plaintiff, or applicant, he shall pay into court for the benefit of the other party, all taxes, penalties and costs, as appears upon the books of the county auditor, with interest thereon paid by such party, or any one from whom he claims.

1878, ch. 1, § 97, as amended 1881, ch. 10, § 19; 1889, ch. 186. Acts 1889, ch. 186, added the last proviso. Acts 1881, ch. 10, added matter between \* and last proviso. Acts 1874, ch. 1, § 138, provided that court state the reason for declaring sale void, and if declared void for anything occurring after the entry of judgment, money to be refunded with interest at twelve per centum, and for taxes, penalties or interest paid after sale or assignment shall have lien on premises. Acts 1877, ch. 6, § 29, amended this by omitting the limitation that money to be refunded only when declared void for error after entry of judgment, and authorized refunding in all cases. Acts 1878, ch. 1, § 97, required reason to be stated and refunding of money in all cases. 33 M. 471; 5 M. 95, 108; 35 M. 418; 28 M. 197; 31 M. 256; 30 M. 350; 35 M. 1; 23 M. 231; 30 M. 273; 33 N. W. R. 544; 37 M. 50; 33 M. 465, 473.

**SEC. 1548. Refund tax when certificate 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 commissioners 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 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

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1549-1551.]

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, ch. 10, § 21: An act to amend ch. 1, acts 1873, and providing in § 21 "that said act be and the same is hereby amended by adding the following section." Approved March 3d. 38 M. 90.

**SEC. 1549. Judgment and purchase money to bear interest.**— The amount charged by the judgment against any piece or parcel of land shall bear interest at the rate of one per cent. per month from the date of sale. The amount for which any piece or parcel shall be sold, or bid in for the state, shall bear interest from the date of the sale until redemption at the rate of one per cent. per month; and the amount paid by any assignee, for the right of the state, shall bear interest at the same rate until redemption. All penalties, costs and interest accruing on lands bid in for the state, before redemption or assignment, when not otherwise provided by law or special act, shall be apportioned to the county revenue fund. The amount paid by any purchaser or assignee of the state, for taxes, penalties, costs and interest accruing subsequent to the sale or assignment, shall bear interest at the same rate until redemption: *provided*, that when the amount bid and paid by the purchaser at any public sale shall be greater than the amount charged by the judgment, such purchaser shall be entitled to interest upon no greater amount than that charged by said judgment.

1878, ch. 1, § 98, as amended 1887, ch. 60, by reducing interest from one and one-half to one per cent. Acts 1874, ch. 1, § 139, required penalty of ten per cent. to be added when it became delinquent, and interest thereon at two per cent. per month, also interest at the rate of two per cent. per month on the amount bid in by the state, and the amount paid by the assignee, and on all subsequent taxes, penalties and interest paid by purchaser or assignee to be apportioned to county revenue fund. Acts 1875, ch. 5, § 37, amended this by changing the phraseology, and struck out penalty of ten per cent. Acts 1877, ch. 6, § 30, amended this by reducing the interest to one and one-half per cent. per month, and adding the above proviso. Acts 1878, ch. 1, § 98. Same as acts 1877, ch. 6, § 30. Acts 1887, ch. 60, reduced the rate to one per cent. per month. 30 M. 273; 34 M. 475.

**SEC. 1550. Subsequent taxes on property so sold.**— The taxes for subsequent years shall be levied on property so sold or bid in for the state, in the same manner as though the sale had not been made; and if the purchaser or assignee of the state shall pay such taxes, the amount thereof, with interest from the date of payment after they shall have become delinquent, at the same rate as is provided upon the amount bid on the sale, shall be added to and be a part of the money necessary to be paid for redemption from sale.

1878, ch. 1, § 88. Same as § 128, ch. 1, acts 1874. 34 M. 471, 475.

**SEC. 1551. Rents to be applied when.**— When any piece or parcel shall be bid in by the state, the sale shall not, until the right of the state be assigned as hereinbefore provided, or the piece or parcel be redeemed, operate as a payment of the amount for which the same is sold; but, at any time after such sale, the county auditor may make and file in the office of the clerk where the judgment is entered, an affidavit, stating the amount for which such piece or parcel shall have been bid in for the state, that the right of the state has not been assigned, the date of the sale, that there has been no redemption, that the piece or parcel is rented, producing rent, and giving the name or names of the parties in possession, paying rent for the whole or some part thereof. Upon such affidavit being presented to the judge of the court, or court commissioner for the county, he shall endorse thereon an order directing an attachment to issue to attach the rents and profits of said piece or parcel of land. The clerk of the court shall thereupon issue a writ of attachment

# MINNESOTA STATUTES 1891

SECS. 1552, 1553.]

TAXES.

to the sheriff of the county, directing him to attach the rents accruing for such piece or parcel of land from any person, and collect therefrom the amount for which the same was bid in for by the state, (stating such amount and the date of sale,) with interest accruing thereon, and his fees, and one dollar, the costs of the affidavit and attachment. The sheriff shall serve such writ by serving a copy thereof on each tenant, or person in possession paying rent for such piece or parcel, or any part thereof; and upon such service the same shall operate as an attachment of all rents accruing after such service from the person upon whom service is made. And as they become due, the sheriff shall receive such rents, and may bring suit in his own name, and collect the same in any court having jurisdiction, and shall pay into the treasury of the county the amount by him received or collected; and no payment of rents by any person so served, after such service or prior thereto, for the purpose of defeating such attachment, shall be valid against such attachment.

1878, ch. 1, § 94. Acts 1874, ch. 1, § 134, provided in addition to above that a lessee could redeem and amount paid credited upon the rent. Acts 1877, ch. 6, amended this by striking out "or the time to redeem expires," after words "hereinbefore provided."

**SEC. 1552. Fees.**—The fees of the clerk of the court in said proceedings shall be as follows: For all services, (except oaths administered to witnesses on trial) to and including the entries to be made by him on the right hand page of the real estate tax judgment book, fifteen cents for each and every description which, with fifteen cents (or such rate as may be paid) per description, for reimbursement of the county for publication of the notice and list, shall be included in the amount charged to each description in the judgment; for each oath administered to witness on the trial of any answer, fifteen cents, which shall be included in any amount charged by the judgment against any piece or parcel with respect to which the oath was administered; for issuing a writ of attachment as herein provided, including the filing of the affidavit and order of allowance, and filing the writ and return when returned, fifty cents. All which fees shall be paid to him, by the county in which the taxes are levied: *provided*, that in the counties of Ramsey and Hennepin such fees shall be paid into the county treasury to the use of the county. To the sheriff shall be allowed, for serving the writ of attachment provided by the preceding section, and receiving or collecting the money, the same fees as are allowed by law upon an execution in a civil action; and in case he brings suit as herein provided, such additional compensation as the district court may allow, not exceeding one-half the fees as are allowed by law for all like services in ordinary cases.

1878, ch. 1, § 95, as amended 1885, ch. 2, § 19, by striking out twelve and inserting fifteen. Same as § 135, ch. 1, acts 1874, as amended 1875, ch. 5, § 34, and 1877, ch. 6, § 27, except proviso as to Ramsey and Hennepin counties and limitation not exceeding one-half the fees allowed by law for like services in ordinary cases. 8 M. 441.

## ASSIGNMENT BEFORE REDEMPTION.

**SEC. 1553. Property bid in for state.**—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

# MINNESOTA STATUTES 1891

TAXES.

[Sec. 1554.

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 following 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, ch. 1, § 89, as amended 1881, ch. 10, which inserted word "delinquent" after word "subsequent." Acts 1874, ch. 1, § 129, provided for this assignment, after bid in, and before time for redemption expires. Acts 1877, ch. 6, § 24, amended this by adding the provision that land may be redeemed any time before forfeited to or assigned by the state, and can be assigned any time before redeemed, but not to auditor, treasurer, deputies or clerks; otherwise same as acts 1878, ch. 1, § 89. Acts 1877, ch. 134, provided for redemption before assignment if done before September 17, 1877. 35 M. 408; 37 M. 415; 39 M. 431.

## REDEMPTION.

SEC. 1554. **Within three years from sale.**— If, at said sale, any piece or parcel of land shall be sold to a purchaser, or the piece or parcel bid in for the state, the same may be redeemed, at any time within three years from the date of sale, by any person having an interest therein, who shall pay into the treasury of the county, for the use of the person thereto entitled:

First. If such piece or parcel shall have been bid in for the state, and the right of the state shall not have been assigned, the amount for which the same was bid in, with interest and the amount of delinquent taxes, penalties, costs and interest thereon.

Second. If the right of the state shall have been assigned, the amount paid by the assignee, with interest from the day when so paid, and all unpaid delinquent taxes, interest, costs and penalties that may have accrued on such piece or parcel after such assignment; and if he shall have paid any delinquent taxes, penalties, costs or interest accruing subsequent to the assignment, the amount so paid by him, with interest from the day of such payment.

Third. If the same shall have been sold to a purchaser, the amount paid by such purchaser, with interest; and, if he shall have paid any subsequent delinquent taxes, penalties, costs or interest accruing subsequent to the sale, the amount so paid by him, with interest from the day of paying the same, and all unpaid delinquent taxes, interest, costs and penalties accruing subsequent to such sale.

**Certificate — Receipt.**— The county auditor shall certify to the amount due upon such redemption; and, on payment of the same to the county treasurer, he shall make duplicate receipts for the certified amount, describing the

# MINNESOTA STATUTES 1891

SECS. 1555-1557.]

TAXES.

property redeemed, one of which shall be filed with the county auditor, which shall have the effect to annul the sale. If the amount so paid for the purpose of redemption be less than that required by law, it shall not invalidate such redemption, but the auditor shall be liable for the deficiency to the person entitled thereto.

1878, ch. 1, § 90, as amended 1887, ch. 60, by inserting word "three" in lieu of "two." Acts 1874, ch. 1, § 130, provided for redemption when sold for a term of years, and for a certificate of redemption to be recorded as deeds; otherwise same as above. Acts 1875, ch. 5, § 33, amended acts 1874 by omitting provision of sale for term of years. Acts 1877, ch. 6, § 25, extended limit to three years, omitted form of certificate of redemption, provided that auditor certify amount due and paid to the treasurer, and that the provision of this act except as to time for redemption shall not apply to any lands theretofore sold, assigned or bid in by the state. Acts 1878, ch. 1, § 90, is acts 1877, ch. 6, § 25, except this proviso. Acts 1877, ch. 134, provided that all land forfeited to the state could be redeemed before September, 1877, and if not redeemed same to be sold. 10 M. 67; 27 M. 97; 28 M. 358; 33 M. 434; 34 M. 475; 36 M. 456.

**SEC. 1555. Public notice to redeem.**— Each county auditor shall, at least three (3) months before the expiration of the time for redeeming lands hereafter sold for taxes, cause to be published in a newspaper, printed in the English language, published in his county, if there be such a newspaper, and if there be none, then in a newspaper printed at the state capital, once a week for three (3) successive weeks, a list of all unredeemed lands so sold, specifying each tract or lot, the name of the owner, if known, and if unknown, so stated, and the amount required to redeem the same calculated to the last day of redemption, due on each parcel, lot or tract of land, together with a notice giving the date on which the time for redemption will expire.

1885, ch. 194: "An act requiring publication of notice of expiration of time for redemption of lands from tax sale." Approved March 7, 1885.

**SEC. 1556. Same — Publication fee.**— The publisher of the paper who shall publish the list and notice, as provided in section one (1) of this act, shall receive for such publication the sum of twenty-five (25) cents for each description so published, to be paid by the county and charged to each description of land so published.

1885, ch. 194, § 2.

**SEC. 1557. Personal notice to redeem.**— Every person holding a tax certificate shall, after the expiration of the time for the redemption of the lands therein described, as provided by section ninety (90) chapter eleven (11) of the general statutes of eighteen hundred and seventy-eight (1878), or any act amendatory thereof, present such certificate to the county auditor, and thereupon the auditor shall prepare, under his hand and official seal, a notice to the person in whose name such lands are assessed, specifying the description of such lands, the amount for which the same were sold, the amount required to redeem such land from such sale, exclusive of the costs to accrue upon such notice, and the time when the redemption period will expire, which notice the auditor shall deliver to the party applying therefor, who shall deliver the same to the sheriff of the proper county for service and return.

**Service.**— The sheriff shall within twenty (20) days after the receipt by him of said notice, serve and make a return of the same to the auditor. Such service shall be made in the manner prescribed for the service of a summons in a civil action in the district court.

If the person named in such notice cannot be found in the county and there be any person in the actual possession of the land in such notice described, the same shall in like manner be served upon him. If there be no person in the actual possession of the said land, of both which facts the return of the sheriff shall be prima facie evidence, the service of the said notice shall be made thereafter by the county auditor by publication once in each week for three (3) successive weeks in some newspaper printed and published in the county where such lands are situated, if there be one; if there be none, then

# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1558-1561.]

in some newspaper printed and published at the capital of the state, proof of which publication shall be filed with the county auditor.

**Fees.**— For his services in serving such notice the sheriff shall be entitled to the same fees that now are or hereafter may be allowed him for the service of summons in a civil action in the district court.

**Period of redemption.**— \* No transfer of the lands described in such certificate shall be made on the books of the county auditor to the certificate holder, and no certificate shall be entitled to record, nor shall the full period of redemption expire until sixty (60) days shall have elapsed after the service of such notice and proof thereof has been filed.

**Payment of fees.**— \* The fees of the sheriff for serving and the printer's fees for publishing such notice shall be paid, in the first instance, by the person holding the tax certificate, and shall be repaid by the party offering to redeem such land before any certificate of redemption shall issue.

**Applies to sale of forfeited lands.**— *Provided*, that the title to all lands sold to purchasers under and by virtue of the provisions of section one hundred and one (101), chapter eleven (11), general statutes of eighteen hundred and seventy-eight, (1878), shall not vest in the purchaser, and the time for redemption shall not expire until the notice contemplated by this act shall have been given by said purchaser.

1877, ch. 6, § 37, as amended 1889, ch. 198. Amendment inserted matter between \*\* and the proviso; and struck out the requirement that certificate be presented ninety days before expiration of time for redemption. Acts 1881, ch. 10, § 22, repealed above law, but repeal held unconstitutional in *Smith v. Smith*, 35 M. 257. 26 M. 145; 32 M. 479; 33 M. 272, 281; 35 M. 408; 36 M. 379, 456; 37 M. 415; 38 M. 433; 39 M. 431.

**SEC. 1558. Redemption by minors, insane, idiots, etc.**— Minors, insane persons, idiots, or persons in captivity, or in any country with which the United States are at war, having an estate in or lien on lands sold for taxes, may redeem the same within two years after such disability shall cease; but in such case the right to redeem must be established in a suit for that purpose, brought against the party holding the title under the sale.

1878, ch. 1, § 91. Same as § 131, ch. 1, acts 1874. G. S. ch. 11, §§ 130 and 149, included married women as under disability, and acts 1869, ch. 59, removed such disability. 27 M. 97.

**SEC. 1559. When owner dies.**— That whenever the lands of any person heretofore have been or hereafter shall be sold for taxes, and the owner of such lands, after such sale, and before the expiration of the period of redemption, heretofore has deceased, or hereafter shall de cease, the executor or administrator of such owner, or any person interested in his estate as heir, devisee or creditor, may redeem such lands from any such sale at any time within four years from the date thereof. If such redemption be made by a creditor, the amount paid to effect such redemption, with interest thereon at the rate of seven per cent. per annum, shall constitute a valid claim against the estate of the deceased.

1877, ch. 84, § 1: "An act to provide for the redemption of land sold for taxes." Approved February 26, 1877. 27 M. 261.

**SEC. 1560. Same — By executor or administrator.**— If such redemption be made by an executor or administrator, he shall at the time of the making thereof produce his letters testamentary or of administration to the county auditor. If made by any other person, he shall make and file with such auditor an affidavit stating under what right or claim such redemption is made.

1877, ch. 84, § 2.

**SEC. 1561. Same — Certificate.**— Upon any such redemption being made, the county auditor shall make and deliver to the person making such redemption a certificate containing the name of the person redeeming, a statement of the claim or right upon which such redemption was made, the amount paid to redeem, a description of the lands redeemed, the date of the sale of such lands, and the year in which the taxes were levied for which such sale was made,

# MINNESOTA STATUTES 1891

SECS. 1562-1565.]

TAXES.

which certificate shall have the effect to annul any such sale; and such certificate may be recorded as other deeds of real estate, and with the like effect as evidence or otherwise.

1877, ch. 84, § 3.

**SEC. 1562. Redemption of part.**— Any person who has or claims any interest in or lien upon any piece or parcel of land, sold, may redeem such estate or interest by paying into the treasury a proportionate part of the amount required to redeem the whole, and in such case the certificate shall express the estate or interest redeemed.

1878, ch. 1, § 92, as amended 1889; ch. 185, approved March 20th, by striking out "undivided estate." Same as § 132, ch. 1, acts 1874, except words stricken out by acts 1889. 27 M. 99.

**SEC. 1563. Refund excess.**— Upon application of the party entitled thereto, the auditor shall give to such party his warrant upon the treasurer for any money paid into the treasury on the sale of any piece or parcel of land in excess of the amount due upon such piece or parcel at the time of the sale, or for any money paid in for redemption, which may be due to the purchaser at the sale, or other person appearing from his copy judgment book to hold the right derived at the sale.

1878, ch. 1, § 93. Same as § 133, ch. 1, acts 1874.

**SEC. 1564. No redemption, purchaser to have possession.**— The purchaser of any piece or parcel of land shall, if there be no redemption, be entitled to the possession, rents and profits at the end of two years from the date of sale; and if, on demand of such purchaser to the party or parties in possession, such party or parties refuse or neglect to render such possession, such party or parties may be proceeded against as persons holding over after the determination of his or their estate, which proceedings may be instituted and prosecuted pursuant to the provisions of law in such cases made and provided.

1878, ch. 1, § 96. Same as § 137, ch. 1, acts 1874, as amended 1875, ch. 5, § 36. 37 M. 415.

## FORFEITED LAND.

**SEC. 1565. Sale of.**— All pieces or parcels of real property bid in for the state under the provisions of this act, and not redeemed within two years from the date of sale, shall become the absolute property of the state, and may be disposed of by the county auditor, at public or private sale as the auditor of state may direct, subject to such rules and restrictions as he may prescribe. The county auditor shall, when required by the auditor of state, make out and transmit to him a list of all forfeited lands and lots, showing the date of forfeiture, assessed valuation, amount of taxes, penalties, interest and costs, due on each description of property; and no tract or lot shall be sold for less than the amount so shown to be due thereon, unless such amount exceeds the actual value of the property, in which case it may be sold for such sum as it will bring at public or private sale. Any person having an interest in or lien upon any piece or parcel of forfeited land may redeem the same, at any time after forfeiture, and before sale thereof, by paying the amount due thereon. *Provided*, that if any lands having valuable timber thereon have been or may hereafter be sold under the provisions of this section, and an amount of timber, equal in value to the amount paid by the purchaser under this section, shall have been removed or sold by said purchaser or his assignee, then said purchaser or assignee shall not be entitled to any refundment from the county, if the title obtained from the state proves to be invalid for any reason except that the taxes had been paid prior to said sale under this section.

1878, ch. 1, § 101, as amended 1885, ch. 2, by striking out "All tracts or lots becoming so forfeited to the state shall be stricken from the tax lists and shall not be assessed or taxed until sold to an actual purchaser," in the middle of the section, and adding the proviso at the end. Some of provisions of this section found in § 32, ch. 6, acts 1877, which amended acts



# MINNESOTA STATUTES 1891

TAXES.

[SECS. 1566-1568.

1874, ch. 1, § 142, as amended 1875, ch. 5, § 39. This section, in acts 1874, provided for treasurer's fees, the amendment of 1875 provided for redemption, and amendment of 1877 provided for forfeiture. Acts 1877, ch. 134, enacted that all real estate forfeited to the state could be redeemed before September 17, 1877, and if not redeemed to be sold. 36 M. 456.

**SEC. 1566. Deed when sold.**— Upon the sale of any tract or lot of forfeited real property, the county auditor shall execute to the purchaser thereof a deed in fee simple of the property so purchased, which shall pass to such purchaser an absolute title to the estate therein described, without any other act or deed whatever; and when so sold, such lands or lots shall be again listed for taxation. If the former owner of such forfeited property becomes the purchaser, such deed shall pass to him any and all rights of action which may have arisen or may exist for any trespass committed upon such property prior to the execution of the deed. Such deed may be recorded as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such deeds, and shall be evidence in like manner. The proceeds of all lands or lots sold at such sale, for a sum equal to or exceeding the amount of taxes due thereon, shall be distributed the same as other collections of taxes; but if any tract or lot shall be sold for any sum less than such amount, the state tax shall first be paid, and the remainder, if any, shall be divided equally between the county revenue and general school funds. *Provided*, that such deed, or the record thereof, shall be evidence in like manner and with the same force and effect as the certificate provided for in section eighty-four (84) of this chapter.

This act shall take effect and be in force from and after its passage, but shall not apply to or affect any deed the validity of which is involved in any action now pending in any court of this state.

1878, ch. 1, § 102, as amended 1885, ch. 15, approved March 5th, by adding the proviso. 85 M. 540; 37 M. 113.

**SEC. 1567. Hay or wood cut upon 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, ch. 142: "An act to secure the collection of taxes on forfeited lands." Approved March 7, 1881.

**SEC. 1568. Refund to purchasers, when.**— When any state or indemnity school, agricultural college, state university or internal improvement lands which have been sold by the state since the first (1st) day of July, A. D. one thousand eight hundred and seventy-five (1875), and for which certificates of purchase have been issued, have been thereafter sold for delinquent taxes thereon, and no redemption being made from said tax sale, but, by reason of the non-payment of principal or interest due on said lands to the state, the state auditor has declared said certificate of purchase to be forfeited and void of purchase, the purchaser at said delinquent tax sale, or his assigns, may upon surrender of his certificate of tax purchase to the county auditor of the county in which said lands are situated, together with a certificate from the state auditor showing that the lands sold to said purchaser at tax sale have been forfeited to the state by the purchaser for the year or years for which said lands have been sold for delinquent taxes, receive from the county auditor an order on the county treasurer for the amount paid at said delinquent tax sale without interest, provided that the provisions of this act shall apply to sales of such lands heretofore made.

1889, ch. 187: "An act to refund to purchasers at tax sales amounts paid by them on state school or indemnity school, agricultural college, state university or internal improvement lands, under certain circumstances." Approved April 23, 1889.

# MINNESOTA STATUTES 1891

SECS. 1569-1573.]

TAXES.

## SALE OF PRIOR DELINQUENT AND FORFEITED LANDS.

**SEC. 1569. For year 1879 and prior.**—At the time of making the list of delinquent taxes for the present year, as required by section seventy (70) of the general tax law, the auditor of each county shall make out and append to such delinquent list a list of all taxes upon real estate in the county which appear to have become delinquent in the year one thousand eight hundred and seventy-nine (1879), or any prior year or years, and have not been satisfied by payment, redemption, or sale of the real estate to actual purchasers. Such list shall include all taxes upon any real estate which may have been at any tax sale struck off to, or declared to be forfeited to the state, whether such sale or forfeiture was valid or invalid; and it shall also contain a description of each piece or parcel of land upon which such taxes shall not have been paid or satisfied as aforesaid, and opposite such description the name of the owner to whom assessed, if known, and if unknown shall so state, and the amount of taxes, principal and interest, due thereon, according to the provisions of this act.

1881, ch. 135, § 1: "An act to enforce the payment of taxes which became delinquent in and prior to the year 1879." Approved March 7, 1881. Acts 1881, Ex. S. ch. 72, supplemental to this law, applicable to Goodhue county only. Act 1881, ch. 135, supersedes acts 1874, ch. 2: "An act to enforce the payment of taxes which became delinquent in and prior to the year 1873." Also supersedes acts 1875, ch. 6: "An act to enforce the payment of taxes which became delinquent in and prior to 1873, in those counties that have failed or neglected to comply with acts 1874, ch. 2." Also supersedes acts 1875, ch. 7: "An act to enforce the payment of taxes which became delinquent in Hennepin county in and prior to 1873." Also supersedes acts 1875, ch. 8: "An act to enforce the payment of taxes which became delinquent in and prior to 1873 in county of Winona." 37 M. 132; 32 M. 367.

**SEC. 1570. Proceedings.**—The same proceedings shall be had with reference to advertisement, judgment and sale of the property described in such forfeited lists, as are required by the general tax law for advertisement, judgment and sale of property described in the regular delinquent list, but separate tax judgment and copy tax judgment books shall be provided for the forfeited lists.

1881, ch. 135, § 2.

**SEC. 1571. Redemption.**—Any person having an interest in any tract or parcel of real estate included in such forfeited list may redeem the same at any time before the sale thereof, as hereinafter provided, by paying into the county treasury the original amount of taxes due thereon, with ten (10) per cent. per annum interest on the amount during the time said taxes have been delinquent, together with all costs of proceedings herein described.

1881, ch. 135, § 3.

**SEC. 1572. Sale.**—The sale herein provided for shall be made by the county auditor at his office, immediately following the delinquent sale in September, and shall be absolute and final. The auditor shall sell such forfeited property at public vendue, each piece or parcel separately, in the order described on the copy judgment book and by the description therein. In offering such property for sale, he shall state the amount of taxes, interest and costs due thereon, as hereinbefore provided for redemption thereof, and he shall first offer each piece or parcel to the highest bidder therefor, but if no bidder shall offer to pay such amount due, or more, he shall then offer the same to the bidder that will pay the highest sum less than the amount of taxes, interest and costs due. The county treasurer shall attend at the sale and receive all money paid thereon.

1881, ch. 135, § 4. 32 M. 7; 38 M. 27, 335; 34 M. 26, 304.

**SEC. 1573. Certificate.**—The auditor shall execute to the purchaser of any piece or parcel of property at such sale a certificate, which may be substantially in the following form:

I, ———, auditor of the county of ———, do hereby certify that, at the

# MINNESOTA STATUTES 1891

## TAXES.

[SECS. 1574-1576.]

sale of forfeited lands pursuant to real estate tax judgment entered in the district court in the county of —, on the — day of —, 18—, in proceedings to enforce payment of taxes upon real estate delinquent in the year one thousand eight hundred and seventy-nine (1879) and for prior years, for the county of —, which sale was held at —, in said county of —, on the — day of —, the following described piece or parcel of land, situated in said county of —, state of Minnesota, to-wit: [Describe land,] — was offered for sale to the highest bidder, and at said sale I did sell the said piece or parcel of land to — —, for the sum of — dollars, that being the highest sum bid therefor, and he having paid said sum, I do therefore, in consideration thereof, and pursuant to the statute in such case made and provided, convey the said piece or parcel of land in fee simple to said — —, his heirs and assigns forever.

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

— —, County Auditor.

Such certificate shall pass to the purchaser the estate therein described without any other act or deed whatever, and may be recorded as deeds of real estate, and the record of such certificate shall have the same force and effect as evidence or otherwise, as the records of deeds of real estate. If any purchaser shall purchase at said sale more than one piece or parcel of land, all of the pieces or parcels so purchased may be included in the same certificate.

1881, ch. 135, § 5. 39 M. 317.

SEC. 1574. **Same — Evidence.**— Said certificate or a copy of the record thereof, shall be prima facie evidence that the title to the tract or tracts of land therein mentioned, is in the person named in said certificate.

1881, ch. 135, § 6.

SEC. 1575. **Entitled to immediate possession.**— When any piece or parcel of land shall be so sold, the purchaser shall be entitled to immediate possession of the piece or parcel purchased by him, and if on demand and presentation of the certificate of sale the person in possession of the piece or parcel refuse or neglect to deliver such possession, such person may be proceeded against as a person holding over the termination of his estate, which proceedings may be instituted and prosecuted under the provisions of chapter eighty-four (84) of the general statutes; and the judgment and sale herein provided for shall not be set aside, unless the action in which the validity of the judgment or sale shall be called into question, or the defense to any action alleging its invalidity be brought within nine (9) months of the date of said sale; except that in case any tract or parcel shall be included in any such judgment when such taxes shall have been paid, or such property was exempt from taxation, that said judgment and sale shall be void, upon proof at any time that such taxes have been paid or such property was exempt.

1881, ch. 135, § 7; 38 M. 482; 36 M. 338.

SEC. 1576. **Distribution of proceeds.**— The proceeds of such sale shall be distributed to the several funds for which the taxes were levied, except in cases where the property may be sold for less than the original amount of such taxes, when the state tax shall be first satisfied, and the remainder, if any, shall be apportioned to the other funds pro rata, and in no case shall any piece or parcel be sold for any sum less than the amount of state tax due thereon. *Provided, however,* that upon the application of the party entitled thereto the auditor shall give to such party his warrant upon the treasurer for any money paid into the treasury on the sale of any piece or parcel of land in excess of the amount due upon such piece or parcel at the time of the sale, and, if a distribution of such excess has been made, the several funds which received such excess shall be charged with the amount paid upon the warrant of the auditor.

1881, ch. 135, § 8, as amended 1885, ch. 122, approved March 9th, which added the proviso.

# MINNESOTA STATUTES 1891

SECS. 1577-1582.]

TAXES.

**SEC. 1577. Unsold land.**—All pieces or parcels of land remaining unsold at such sale shall thereafter be stricken from the tax lists, and shall be subsequently sold, as provided by section one hundred and one (101) of the general tax law.

1881, ch. 135, § 9.

## GENERAL PROVISIONS.

**SEC. 1578. Neglect of duty—Penalty.**—Every county auditor, and every district and township assessor, who in any case refuses or knowingly neglects to perform any duty enjoined on him by this act, or who consents to or connives at any evasion of its provisions whereby any proceeding required by this act is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax list at less than its true value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction.

1878, ch. 1, § 116. Same as § 160, ch. 1, acts 1874, and § 49, ch. 5, acts 1875, which purports to amend § 158 with the matter of § 160. Acts 1877, ch. 6, § 38, repealed this section of acts of 1874.

**SEC. 1579. Suits against officers.**—Whenever a civil action is commenced against any person holding the office of county treasurer, county auditor, or any town or district office, for performing or attempting to perform any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor, or other officer, may, in the discretion of the court before whom such action is brought, by an order made by such court and entered in the minutes thereof, be allowed, and paid, out of the county treasury, reasonable fees of counsel, and other expenses for defending such action, and the amount of any damages and costs adjudged against him, which said fees, expenses, damages and costs shall be paid from the county revenue fund.

1878, ch. 1, § 117. Same as § 161, ch. 1, acts 1874, and § 45, ch. 5, acts 1875, which purports to amend § 151 of that act with the matter in § 161, and repealed § 161. 35 M. 34.

**SEC. 1580. Advertising delinquent tax list.**—The county commissioners shall let the advertising of the delinquent tax list, to the publisher or proprietor of a newspaper who will offer to do the same in some daily or weekly newspaper having not less than four pages of five columns to the page, each column to be not less than two inches in width, nor less than seventeen inches in length, printed in the English language, and of general circulation, which shall have been published and circulated for at least three months<sup>1</sup> prior to the time of letting, for the lowest sum, not to exceed fifteen cents for each description, and who shall give a bond to the county, with at least two sureties, freeholders of the county, to be approved and in an amount to be fixed by the county commissioners, conditioned for the correct and faithful performance of such advertising.

1878, ch. 1, § 110. Substantially § 136, ch. 1, acts 1874, as amended 1875, ch. 5, § 35; 1876, ch. 8; 1877, ch. 6, § 28; 1885, ch. 2, § 19. 30 M. 68; 28 M. 324; 33 M. 394.

<sup>1</sup>The words "for at least three months" seem to be superseded by sec. 4755, *post*.

**SEC. 1581. Same—Errors in.**—In all cases where there is an error in the advertised lists, the fault thereof being the printer's, which prevents judgment from being obtained against any tracts or lots, or against all of said delinquent lists at the time stated in the advertisement that judgment will be applied for, the printer shall lose the compensation allowed by this act, for such erroneously advertised tracts or lots, or entire lists, as the case may be.

1878, ch. 1, § 111. Same as 1875, ch. 5, § 47, which amended § 155, ch. 1, acts 1874.

**SEC. 1582. Abbreviations.**—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,

# MINNESOTA STATUTES 1891

TAXES.

[SEC. 1583.

sections or parts of a section, and also the number of the lots and blocks. Whenever the abbreviations "do" or characters " „ " or any similar abbreviations or characters, shall be used in any such proceedings, they shall respectively be construed and held as meaning and being the same name, word, initial letter or letters, abbreviations, figure or figures, as the last preceding such "do," " „ " or other similar characters.

1878, ch. 1, § 109. Same as § 152, ch. 1, acts 1874.

**SEC. 1583. Repeal — Reserving rights.**— Chapter seventy-nine of the general laws of one thousand, eight hundred and seventy-seven, and all other acts and parts of acts inconsistent with this act, are hereby repealed, except that all rights heretofore acquired under any act hereby repealed shall not be affected hereby; and all rights heretofore acquired under chapter eleven of the general statutes, or any other act repealed by chapter one of the general laws of one thousand, eight hundred and seventy-four, are hereby revived and continued in force to the same extent as when such rights were acquired; and the payment and collection of all taxes heretofore assessed and levied shall be enforced in accordance with the provisions of this act.

1878, ch. 1, § 120. Acts 1874, ch. 1, § 168, repealed ch. 11, G. S., and all other acts and parts of acts inconsistent with that act, but all rights theretofore acquired under any repealed act not to be affected. Acts 1875, ch. 52, provided that validity of any sale theretofore made of any land for a term of years shall not be impaired. Acts 1876, ch. 11, amended this section by providing that the sale of land for a term exceeding two years may be redeemed within two years from the day of sale. Acts 1877, ch. 79, expressly repealed by above section, provided for opening judgments in cases of tax sales within three years after the sale by verified petition to court rendering the judgment, "setting forth the grounds" named in § 3 of that act, which is provided for in § 85, ch. 1, acts 1878. 31 M. 360; 33 M. 271; 35 M. 257.