

Delinquent Road Tax List.

of
For the year 189

STATE OF MINNESOTA, ss.
County of Anoka
Filed November 5 1898
J. M. Putnam
County Auditor.

The sections in the within list are to be inserted in their regular numerical order without regard to the order of the road district in which they lie.

Town or Village Clerk's Certificate.

STATE OF MINNESOTA, ss.
County of
I,

aforsaid, do hereby certify that the within is a correct list of delinquent road taxes in said for the year 189, as appears from the several lists returned by the in said and on file in my office.

Given under my hand, this day of 189

The following are the portions of the statute relating to this return, as per General Statutes, page 258, sections 26, 28. SECTION 26. Every overseer of highways shall deliver to the town clerk of his town on or before the first day of October in each year, the list furnished by the supervisors containing the land and personal property road tax, with his certificate thereon that all taxes in said list, opposite which the word 'paid' is not written, are due and unpaid, according to the best of his knowledge and belief. SECTION 28. The town clerk of each of the several towns shall receive the lists returned by the overseers of highways, pursuant to section twenty-six, and keep the same on file in his office, and shall make out and deliver to the auditor of the county, on or before the first day of November in each year, a list containing a description of each tract or parcel of land on which the tax is delinquent to gether with the name of the owner, if known, and if unknown, so state and the amount of tax due and remaining unpaid on each, and containing all of the unpaid road taxes levied upon personal property, according to the lists on file in his office, and shall make his certificate thereon to the effect that the same is a correct list of delinquent road taxes for the year therein stated, as appears from the several lists returned by the overseers of highways, and on file in his office; and it is hereby made the duty of the county auditor to extend such unpaid taxes upon the tax list of the current year, to be collected in the same manner as other taxes. Such road tax, when collected, shall be paid to the town treasurer of the proper town, upon the certificate of the auditor of the county, and shall be applied by the supervisors or the town in the construction or repair of roads and bridges to be paid by the town treasurer upon the order of the supervisors. The following is the statute making the same law apply to villages also: The same powers and duties in and by this chapter conferred and imposed upon town supervisors are also conferred and imposed upon the village councils of the several villages throughout this state; and, in addition, it shall be the duty of the village councils to appoint some qualified elector of each road district in the village to be overseer of roads for such district; and the overseers of roads, village clerks, justices of the peace, and the constables of the several villages in this state, shall exercise the same powers and perform the same duties and be subject to the same liabilities as are in and by this chapter conferred and imposed upon the town overseers of roads, town clerks, town justices of the peace and town constables; and all the provisions of this chapter shall be applicable to the several incorporated villages in this state, unless otherwise provided in their several charters.—G. S. § 61, § 62, § 48, as amended, G. L. 1889, 195.

NAMES OF OWNERS	Subdivision of Section, Lot or Block	Section or Lot	Town or Block	Range	Number of Acres	Amount of Land Road Tax	Amount of Personal Property Tax
John A. Rowell	S E 1/4 N E 1/4	24	"	"	25	18 75	x
John A. Rowell	N E 1/4 S E 1/4	24	"	"	25	18 75	x
John A. Rowell	S E 1/4 S E 1/4	24	"	"	20	15	x
John A. Rowell	N E 1/4 N E 1/4	25	"	"	8	6	x
John A. Rowell	S E 1/4 N E 1/4	25	"	"	25	18 75	x
John A. Rowell	E 1/2 S E 1/4	25	"	"	80	60	x
John A. Rowell	N 1/2 S E 1/4	25	"	"	35	26 25	x
John A. Rowell	E 1/2 N E 1/4	25	"	"	6	4 50	x
John A. Rowell	N 1/2 N E 1/4	26	"	"	25	18 75	x
John A. Rowell	N 1/2 N E 1/4	26	"	"	25	18 75	x
John A. Rowell	N 1/2 N E 1/4	26	"	"	75	56 25	x
John A. Rowell	N 1/2 N W 1/4	26	"	"	25	18 75	x
John A. Rowell	N 1/2 N W 1/4	26	"	"	25	18 75	x
John A. Rowell	S W 1/4	36	"	"	30	22 50	x
John A. Rowell	N 1/2 S E 1/4	35	"	"	7	5 25	x

J. S. King  
 Adam Rowell  
 John A. Rowell  
 Supervisors

37 3 1/2

3 1/2