vided, That any money appropriated by the county commissioners to roads or bridges shall be considered as part of the one thousand dollars by law allowed to be expended for extraordinary purposes; and further Provided, That the towns through which any county road may pass shall keep such road in repair the same as other roads in their towns.

Sec. 10. All acts and parts of acts inconsistent with this act are hereby repealed.

Sec. 11. This act shall take effect from and after its passage.

Approved March 1, 1862.

AN ACT

An Act to provide for the assessment and collection of a tax for the purpose of meeting the liability of this State in assuming the payment of this State's quota of the Federal tax authorized and required by Act of Congress, approved August 6th, A. D. 1861.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. That there shall be assessed and levied upon all the taxable property in this State found upon the assessment rolls for the year 1861 of the several counties in this State, a tax of two mills on each and every dollar's valuation thereof for the purpose of meeting the liability assumed by this State in payment of this State's quota of the federal tax, as required by act of Congress approved August 5th, A. D. 1861.

Sec. 2. It shall be the duty of the county auditors in the several counties in this State, within twenty days after the passage of this act, to extend upon the assessment rolls of said county, for the year 1861, in a seperate column, headed "United States War Tax," a tax equal to an amount as required by section one of this act.

Sec. 3. The taxes levied by the provisions of this act shall be collected by the county treasurer of the several counties in in the same manner as other taxes remaining unpaid upon the assessment rolls of the year 1861. Provided, That no property taxed under the provisions of this act shall be advertised for non payment and for sale, except as may be by law provided for the advertisement and sale of land for the taxes assessed for the year 1862. Provided also That the assessment roll of personal property taxed under the provisions of this act shall be delivered to the county treasurer for collection, and any tax remaining unpaid on the first day of July, 1862, shall be collected by levy and distress in the manner provided by law for the collection of taxes on personal property.

Sec. 4. All taxes upon real and personal property assessed by the provisions of this act, and remaining unpaid on the 1st day of June, A. D. 1862 shall be chargeable with interest at the rate of fifteen per cent per anum, for the first three months thereafter, and on all remaining due on the 1st day of September, twenty per cent per anum until paid.

Sec. 5. Every white male inhabitant or legal voter of the State of Minnesota above the age of twenty-one years except soldiers in the United States service, shall be liable to a poll tax of one dollar each, to be assessed and collected in a manner as hereinafter provided; to be applied, or so much as may be necessary, for the payment of the Federal tax, as mentioned in a preceding section.

Sec. 6. It shall be the duty of the several town or city clerks throughout this State immediately after the passage of this act or within forty days thereafter, to make out an alphabetical list of all persons living in said town or city subject to a poll tax, as provided for in section five of this act, and shall file the same in the town clerk's office, and shall immediately deliver a certified copy thereof to the town treasurer.

Sec. 7. That the Town Treasurer having been qualified under the provisions of law to act as Treasurer, shall immediately proceed to collect the sum of one dollar, as provided for in section five of this act, from every person included in his list liable to a poll tax, and upon the payment of the same, shall give a receipt therefor, and shall mark the word paid opposite each name; and the said Treasurer is hereby empowered to place upon his list from time to time, the name of any person not found on said list, subject to a poll tax. *Provided*, That no person shall be liable to pay a poll tax in more than one town in this State, under the provisions of this act. *Provided also*, That no person shall be liable to pay a poll tax under the provisions of this act who has removed into this State after the first day of August, A. D. 1862.

Sec. 8. The Town Treasurers are hereby empowered to collect the poll tax due from any person liable to pay the same, by distress and sale of any of the personal property belonging to said person, or so much thereof as may be necessary to pay said tax with costs; and for the purposes herein named, the Town Treasurers shall have the same power, and be governed by the same law, as is applicable to the County Treasurer in the collection of taxes upon personal property.

Sec. 9. It shall be the duty of the town treasurer upon the first day of June, September and November, 1862, to exhibit to the county treasurer the certified list as furnished him, of persons liable to a poll tax, together with such names as have been added thereto, and shall at such times pay over to the county treasurer, in specie or United States treasury notes, a sum equal to the amount of tax collected as appearing upon said list, less three per cent upon the same, which may be retained by the town treasurer as fees for such collection; whereupon the county treasurer shall give the town treasurer a receipt for the amount paid him, together with the amount allowed him as per centage for collection; said receipt shall be countersigned by the county auditor, who shall file an exact copy of the same, and shall charge the same to the county treasurer.

Sec. 10. The town treasurer shall, at the time of his payment to the county treasurer in November, deliver to the county auditor his list, who shall file the same in his office, and any poll tax due upon said list after the first day of November, 1862, may be paid into the county treasury upon the certificate of the county auditor.

Sec. 11 The county treasurer shall pay over to the State Treasurer, in specie or United States treasury notes, on the 15th day of June and 15th day of September, all moneys received by him on account of the tax provided for in this act; and shall be allowed as fees for the collection and payment of the same, two per cent. of the amount received.

Sec. 12. Any officer who shall neglect to perform his duty, as required by the provisions of this act, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall forfeit a sum not exceeding one hundred dollars, for the use of the State.

Sec. 13. This act shall take effect and be in force from and after its passage.

Approved March 10, 1862.

DIARIES. A large stock for 1862, just received at THE CITY BOOK STORE.
n110 n19v6:1y

LEGAL NOTICES.

SHERIFF'S SALE UNDER EXECUTION.

UNDER and by virtue of an Execution issued out of and under the seal of the District Court for the Third Judicial District for Winona County and State of Minnesota, by the Clerk hereof, on the 27th day of January, A. D. 1863 on a judgement rendered in said Court on the 20th day of February, A. D. 1861, wherein Sarah Hanway was plaintiff, and Eugene M. Wilson and Andrew J. Bell were defendants, in favor of said plaintiff, and against said defendants, I have levied upon the following described Real Estate, with the appurtenances, thereunto belonging, lying and being in Goodhue County and State of Minnesota, to wit: The South-west quarter of the South-east quarter of Section two (2), and the West half of the North-east quarter of Section eleven (11) Township one hundred and ten (110) North of Range seventeen (17) west.

Now, therefore, notice is hereby given that I shall, on the 27th day of March, A. D. 1862, at 10 o'clock in the forenoon at the front door of the Court House, in the city of Red Wing in said Goodhue County, offer for sale at public auction, and shall sell for cash to the highest bidder, under said execution, all the right, title and interest which the above named Eugene M. Wilson and Andrew J. Bell, or either of them, had on the 20th day of February, A. D. 1861, and has at any time since had in and to the lands and premises so levied upon as aforesaid, or so much thereof as shall be necessary to satisfy said execution, together with legal interest and costs.

Dated at Red Wing, Minn., February 12th, A. D. 1862.

MARTIN S. CHANDLER,
Sheriff of Goodhue County, Minn.
NORTON & MITCHELL,
Att'ys for Plaintiff.
n131 n29v6:7w

MORTGAGE SALE.

WHEREAS default has been made in the condition of a Mortgage bearing date on the 15th day of January A. D. 1861, and duly acknowledged and delivered on the 3rd day of February A. D. 1861, by Thomas Hennesy and Mary Hennesy, his wife, of Goodhue County Minnesota, to Smith Meigs & Co. of Red Wing, in the county and state aforesaid, and duly recorded in the office of Register of Deeds in and for said county, on the 15th day of June, A. D. 1861 on book S of Mortgage Deeds on pages 560, 561 & 562. Which said mortgage is upon, and conveys to said Smith, Meigs & Co., the following described premises, situate in said county to wit: The South-east quarter of Section No. twenty-nine (29) of Township No. one hundred and twelve (112) North of Range No. Sixteen (16) West, containing 160 acres, and was given to secure the payment of the sum of $127.44 with interest thereon at the rate of ten per cent. per annum, according to a note of even date with said mortgage.

And there is claimed to be due, and is due at the date of this notice the sum of $142.83, and no suit or proceeding at law or otherwise has been instituted to recover the same or any part thereof.

And whereas said Thomas and Mary Hennesy did waive all their right and equity of redemption of said premises except one year thereof.

Now, therefore, notice is hereby given that by virtue of the power of sale contained in said mortgage, and pursuant to the statute in such case made and provided, said mortgaged premises will be sold at public auction by the Sheriff of said county, to the highest bidder for cash, at the front door of the Court House in the city of Red Wing in said county, on the 15th day of May, 1862, at 10 o'clock, A. M. of said day to satisfy the amount that shall then be due on said note and mortgage, and the costs of said sale; which sale will be made subject to redemption of the premises sold, within one year from the day of sale.

Dated Red Wing, April 2d, 1862.

SMITH, MEIGS & CO.
n143 n36v6:7w Mortgagees.

MORTGAGE SALE.

WHEREAS, default has been made in the condition of a certain mortgage deed bearing date and duly executed and delivered on the thirteenth (13th) day of September, A. D. 1859, by John Lee and Olive B. Lee his wife, of Goodhue county, Minnesota, to Smith, Meigs & Co., of the same place, which mortgage was recorded in the office of the Register of Deeds of said county on the thirteenth (13th) day of September, A. D. 1859, at 3 o'clock P. M., in book 7 of Mortgage Deeds, page 96, and covers and conveys from said John and Olive B. Lee, to said Smith, Meigs & Co., in fee, the following described premises, situate in said Goodhue county, to wit: The south-east quarter of section number nine (9), and the south-west quarter of section number ten (10), all in township number one hundred and nine (109) north of range fifteen (15) west.

Said mortgage was made to secure the payment of the promissory note of said John Lee for the sum of two hundred and forty-seven dollars ($247.00) dated September 13th, 1859, and payable one year after date to the order of said Smith, Meigs & Co., at their office, with interest, until paid, at the rate of three per cent. per month.

No suit or proceedings at law or otherwise having been instituted to recover the amount of said mortgage debt or any part thereof, and there being due upon said note and mortgage at the date of this notice (March 26th, 1862) the sum of three hundred and sixty-three dollars and thirty-eight cents ($363.38).

Now, therefore, notice is hereby given that by virtue of the power of sale in said mortgage contained and recorded therewith, and in pursuance of the statutes in such case made and provided, said mortgage will be foreclosed and said mortgaged premises sold at public auction to the highest bidder for cash, by the Sheriff of said county, on the eighth (8th) day of May, A. D. 1862, at two o'clock in the afternoon of said day, at the front door of the Court House, in the city of Red Wing, in said county, to satisfy the amount then due on said mortgage debt, with costs and expenses of sale.

Dated Red Wing, March 26, 1862.

SMITH, MEIGS & CO., Mortgagees.
n139 n35v6w7

GUARDIAN SALE.

NOTICE is hereby given that on Saturday, the 3rd day of May, 1862, at ten o'clock A. M., of said day, at the office of the Register of Deeds for the county of Goodhue, Minnesota, in the city of Red Wing, in said county, by virtue of a licence granted to me on the 21st day March, 1862, as the Guardian of Ferris Mogeau and Alexander Mogeau, minors, I will sell at public auction to the highest bidder for cash, the following described real estate, the property of my said wards, and situate in said county of Goodhue, to wit: The north half of the north east quarter of Section thirty (30) township one hundred and ten (110) north of Range sixteen (16) west, the property of the said Ferris Mogeau.

Also the west half of the south east quarter of Section seven (7) in township one hundred and twelve (112) north of Range fourteen (14) west; and the south west quarter of the south east quarter of section eighteen (18) in township one hundred and fifteen (115) north of Range twenty nine (29) west, the property of the said Alexander Mogeau.

Dated Red Wing, Minn., March 28th, A. D., 1862.

JOSEPH MOGEAU, Guardian.
n140 n36v6:4w

NOTICE TO TAX PAYERS.

NOTICE is hereby given that in pursuance of an act of the Legislature, approved March 10th, 1862, a Federal Tax of two mills on the dollar has been levied on the real and personal property on the tax duplicate of 1861, which will be chargeable with interest after June 1st, 1862, at the rate of fifteen per cent. per annum, and at the rate of twenty per cent. per annum after the first of September, 1862, until paid.

The Treasurer is required to collect by levy and distress all remaining delinquent on the Personal Property Duplicate after the 30th day of June, 1862.

H. MATTSON, County Auditor.
O. DENIMONT, County Treasurer.
March 26th, 1862.
n141 n36v6:1w

BLACKSMITH.

F. HARTMAN,

Bush Street, near Bennett's Livery Stable

Red Wing, - - - Minnesota.

FARMING machinery and plows repaired. Horses and Oxen shod, and all manner of Blacksmithing neatly done.
n93 y1n16w

MORTGAGE SALE.

WHEREAS default has been made in the condition of a certain mortgage deed bearing date and duly executed and delivered on the twentieth (20th) day of February, A. D. 1860, by Orlenzo Morehouse of Goodhue county, Minnesota, to Hudson Wilson of Rice county, Minnesota—which default has been made by the failure of said Morehouse to pay the debt or any part thereof in said mortgage named—and upon which mortgage debt there is claimed to be due at the date of this notice the sum of two hundred and eighty-nine dollars and thirty-two cents ($289.32).

Said mortgage was filed for record in the office of the Register of Deeds of said Goodhue county on the 14th day of March, A. D. 1861, at 12 o'clock M., and was duly recorded in said office, in Book S of Mortgages, pages 474 and 475, and covers and conveys from said Morehouse to said Wilson, in fee, the following described premises, situate in said Goodhue county, to wit: the East half of the North-east quarter, and the East half the South-east quarter of Section No. twenty-seven (27) in Township No. one hundred and nine (109) North of Range No. fifteen (15) West, containing one hundred and sixty (160) acres.

No suit or proceedings at law or otherwise having been instituted to recover the amount of said mortgage debt or any part thereof.

Now, therefore, notice is hereby given that by virtue of the power of sale in said mortgage contained, and in pursuance of the statute in such case made and provided said mortgage will be foreclosed, and said mortgaged premises sold at public auction, to the highest bidder for cash, by the Sheriff of said Goodhue county at the front door of the Court House in the city of Red Wing in said Goodhue county, on Saturday the nineteenth (19th) day of April, A. D. 1862, at two (2) o'clock in the afternoon of said day, to satisfy the amount then due on said mortgage debt, with costs and expenses of sale.

HUDSON WILSON,
Mortgagee.

WILDER & WILLISTON, Atty's.
Dated Red Wing, Minn., March 5th, A. D. 1862.
n137 n32v6:7w

SALE UNDER FORECLOSURE

STATE OF MINNESOTA } District Court First
County of Goodhue. } Judicial District
Charles C. Spottswood Plaintiff,
against
Francis R. Sterritt, Defendant.

Judgment at January Term, dated January 11th, 1862, for $7801.63.

IN pursuance and by virtue of a judgment and decree of foreclosure and sale made by the above named Court, in the above entitled action, made and entered as aforesaid, I, the subscriber, a referee for that purpose, duly appointed by said Court, will sell, at public auction, in seperate tracts and parcels to the highest bidder thereto, for cash, at the front door of the Court House in the city of Red Wing, in said Goodhue County, on Thursday the 10th day of April, A. D. 1862, at eleven o'clock in the forenoon, the following described premises and Real Estate, lying and being in the Town of Central Point, in said County of Goodhue, and State of Minnesota, known and designated as follows, viz: Lots No. nine (9) in Block No. five (5), also lots No. four (4) and five (5) in Block No. thirth-one (31), all situated in Bailey's addition to the said Town of Central Point, as surveyed by B. C. Baldwin—also lots No. fifty-five (55), fifty-six (56), fifty-seven (57), fifty-eight (58) and fifty-nine (59), together with the fraction of a lot adjoining lot fifty-nine (59), bounded as follows to wit: by Main and Front Streets in front of Block No. six (6) to low water mark, excepting twenty-four (24) feet on the North-west end of said fraction, and lot No. three (3), all of Block No. one (1), also lots No. two (2) and three (3) in Block No. six (6) also lots No. eight (8) and nine (9) in Block No. five (5), according to a recorded plat of said Town of Central Point, as surveyed and platted by Wm. Rock in May, A. D. 1855; together with the Saw Mill on said lot No. fifty-nine (59), and the fraction of a lot adjoining, with all the machinery, engine fixtures, tools, saws, or implements belonging thereto or in any wise attached to the aforesaid mill.

Dated the 24th day of February, A. D. 1862.

S. S. BURLESON,
Special Referee.
n136 n31v7:4w

SHEPIFF'S SALE UNDER EXECUTION.

UNDER and by virtue of an Execution issued out of and under the seal of the District Court for the 2nd Judicial District, County of Ramsey and State of Minnesota, by the Clerk of said Court, on the 21st day of February, A. D. 1862, on a judgement rendered in said Court on the 17th day of January, A. D. 1862, wherein Augustus R. Capehart is plaintiff, and Henry S. Dawson is defendant, in favor of said plaintiff and against said defendant for the sum of four hundred and seventy-four dollars and two one-hundredths ($474.02); which said judgement was, on the eighteenth day of January, A. D. 1862, docketed in the clerk's office of the District Court of Goodhue County, State of Minnesota. I did on the 4th day of March, A. D. 1862, levy upon, as the property of the said Henry S. Dawson, the following described Real Estate, lying and being in said Goodhue County, to wit: The South-west (S. W.) quarter (¼) of Section number one (1), the North-east (N. E.) quarter (¼) of Section number two (2), and the North-west (N. W.) quarter (¼) of Section number one (1), all in Township number one hundred and eleven (111) North of Range seventeen (17) West, according to Government survey.

Now, therefore, notice is hereby given that I shall on the 19th day of April, A. D. 1862, at 10 o'clock in the forenoon of said day, at the front door of the Court House in the city of Red Wing, in said Goodhue County, offer for sale at public auction, under said Execution, all the right, title and interest which the above named Henry S. Dawson had on the 18th day of January, A. D. 1862, and has at any time since had in and to the lands and premises levied upon as aforesaid, and shall then and there strike off, and sell the same for cash to the highest bidder, or so much thereof as shall be necessary to satisfy said Execution, together with legal interest and costs.

Dated at Red Wing, Minnesota, March 4th, A. D. 1862.

MARTIN S. CHANDLER,
Sheriff of Goodhue County, Minn.
AUGUSTUS R. CAPEHART,
Atty and Plaintiff in person.
n138 n32v6:7w

PROBATE NOTICE,

STATE OF MINNESOTA } ss. In Probate Court.
County of Goodhue. }

In the matter of the accounting of Wm. Fryberger Adminstrator of the estate of Calvin Frizzell, deceased.

ON the application of Wm. Fryberger, administrator of the estate of Calvin Frizzell, deceased, late of said county, it is ordered that the 2d day of April, A. D. 1862, be, and the same is hereby assigned as the time for examining and allowing the final account of said administrator—and all persons interested in said estate are required to appear before the Probate Court at its office in the city of Red Wing, in said county, at 10 o'clock, A. M., of that day, and show cause, if any there be, why the final account of said administrator should not be allowed.

And it is further ordered that said administrator give notice of the time and place of examining said account, by causing a copy of this order to be published in the Goodhue Volunteer six successive weeks prior to said 2nd day of April.

Dated Red Wing, Minn., Feb'y. 17th 1862.

CLINTON G. REYNOLDS,
n135 n30v6:7w. Judge of Probate.

SUMMONS.

STATE OF MINNESOTA } District Court, First
County of Goodhue. } Judicial District.
Orton P. Ward, Plaintiff,
against
Ed. W. Bryant, and Moses Bryant, Defendants } Summons.

To the above named defendants:

IN the name of the State of Minnesota you and each of you are hereby summoned and required to answer the complaint in this action, which complaint is now on file in the office of the Clerk of said court, and to serve a copy of your answer to said complaint upon the subscriber at his office in Red Wing in said county, within twenty days after the service of this summons upon you, exclusive of the day of such service; and if you fail to answer said complaint within the time aforesaid, the plaintiff in this action will take judgment against you for the sum of two hundred and eight and 93-100 dollars, with interest thereon from and after the 9th day of June, 1860, at seven per cent. per annum, besides the costs of this action.

Dated Red Wing, January 18, 1862.

JAMES H. PARKER,
n125 n26v6:7w Att'y for Pl'f.

Goodhue Volunteer.

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SUMMONS.

STATE OF MINNESOTA } ss.
County of Goodhue.
To J. E. Rich:

IN the name of the State of Minnesota, you are hereby commanded to be and appear before the undersigned, one of the Justices of the Peace in and for said county, on the Tenth day of April, 1862, at 10 o'clock in the forenoon, at my office in Red Wing, in said county, to answer to J. H. Parker and Wm. G. Allen, under the firm name of Parker & Allen, in a civil action.

Given under my hand, this 18th day of March, A. D. 1862.

R. B. SMITHER,
Justice of the Peace.

PITCH IN!!

OPPOSITION TO HARD TIMES!!!

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n14a n10:1y.

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n39a n43:y

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I. WICKARD.
January 29, 1862. n126 n27v6:4w

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n124 n30v6:3m

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