

section shall be deemed guilty of a misdemeanor, and shall, for each offense, be punished by a fine not less than twenty-five (25) or more than one hundred (100) dollars and costs, or by imprisonment in the county jail not to exceed thirty (30) days."

SEC. 2. This act shall take effect and be in force from and after January 1st, 1900.

Approved April 18, 1899.

## CHAPTER 246.

H. F. No. 518.

*An act to amend section fifty-eight (58) of chapter eleven (11) of the General Statutes of Minnesota of eighteen hundred and seventy-eight (1878), as amended by section five (5) of chapter two (2) of the General Laws of Minnesota for the year eighteen hundred and eighty-five (1885), as amended by chapter seventy-nine (79) of the General Laws of Minnesota for the year eighteen hundred and ninety-seven (1897), relating to the assessment and collection of taxes.*

Taxes, assessment and collection of.

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

SECTION 1. That section fifty-eight (58) of chapter eleven (11) of the General Statutes of Minnesota of eighteen hundred and seventy-eight (1878), as amended by section five (5) of chapter two (2) of the General Laws of Minnesota for the year eighteen hundred and eighty-five (1885), as amended by chapter seventy-nine (79) of the General Laws of Minnesota for the year eighteen hundred and ninety-seven (1897), be and the same is hereby amended so as to read as follows:

Prior laws amended.

Sec. 58. 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 fifth (5th) secular day of April in each and every year the county treasurer shall make a list of all personal property taxes remaining delinquent on the first (1st) day of April in each and every year, which he shall immediately certify to and file with the clerk of the district court of his county, and upon the filing of said list the same shall be prima facie evidence that all the provisions of law in relation to the assessment and levy of

Personal property tax delinquent March 1; penalty.

Proceedings for collection of.

taxes have been complied with. Any person whose name is embraced in such list as so filed as aforesaid may, on or before the tenth (10th) secular day next after such filing, file in the office of said clerk an answer, verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against him.

Such answer need not be in any particular form, but shall clearly refer to the tax or penalty intended, and set forth, in concise language, the facts constituting the defense or objection to such tax or penalty. Such answer as shall be filed within the time hereinbefore prescribed as to the taxes or penalties embraced in said list as filed, shall stand for trial at any term of the district court in the county wherein 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 therein within thirty (30) days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten (10) days' notice. It shall be the duty of the county attorney of the county within which said taxes are levied, if there be one, and if there be none, then of the county within which such proceedings are instituted, to take charge of and prosecute such proceedings.

Objections to  
be heard by  
court.

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, without delay and summarily hear and determine the objections or defenses made by the several answers, 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. If said taxes and penalties shall be sustained by the court, said judgment shall include costs. Upon the fifteenth (15th) secular day of April next after filing of said list the said clerk shall as to all the taxes and penalties embraced in said list (except such as respecting which answer shall have been duly filed) issue his warrants to the sheriff of the county, directing him to proceed to collect the same, and if such taxes are not paid upon demand, said sheriff shall distrain 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 per cent, and all accruing costs, together with twenty-five cents from each delinquent, as compensation to said clerk.

Goods dis-  
trained, how  
sold.

The sheriff shall immediately proceed to advertise the same in three 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 said 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.

SEC. 2. This act shall apply to all personal property taxes and penalties, whether levied for the year A. D. 1898, or hereafter to be levied; *provided*, that this act shall not deprive any taxpayer of the remedy of paying any tax claimed to be unjust or illegal under protest, and bringing an action for the recovery of same in any case where such remedy is now allowed by law.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 18, 1899.

Application  
of law.

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## CHAPTER 247.

H. F. No. 357.

*An act to provide for the incorporation of bridge companies.*

Bridge com-  
panies, incor-  
poration of.

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

SECTION 1. Corporations for the purpose of erecting and maintaining bridges over any lake, river or stream of water in the State of Minnesota, forming the boundary thereof, may be formed and continue to be a corporation under and subject to the provisions of title one (1) of chapter thirty-four (34) of the General Statutes of one thousand eight hundred and seventy-eight (1878) and the acts amendatory thereof, and such corporations shall have the same powers and be subject to the same provisions as railroad companies.

May be formed  
under title 1,  
c. 34, G. S.  
1878, to erect  
bridges over  
state bound-  
ary waters.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 18, 1899.