

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.

Penalty for interference with distrained property.

SEC. 6. The certificate of the state treasurer that any such tax or per centum of gross earnings is unpaid and due from any railroad or railway company or corporation, and stating the amount thereof, shall be a full and complete and sufficient warrant for the collection by sale or otherwise of the said tax or per centum of gross earnings.

Force of treasurer's certificate that such tax is unpaid and due.

SEC. 7. 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.

Fees and allowances for services under this act

SEC. 8. This act shall take effect and be in force from and after its passage.

Approved March 10, 1873.

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## CHAPTER CV.

AN ACT TO AMEND SECTION NINETY-THREE OF CHAPTER ELEVEN OF THE GENERAL STATUTES, AS THE SAME IS AMENDED BY SECTION TWO OF CHAPTER FIFTEEN OF THE LAWS OF EIGHTEEN HUNDRED AND SEVENTY-ONE, RELATING TO TAXES.

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

SECTION 1. That section ninety-three of chapter eleven of the general statutes, as amended by section two of chapter fifteen of the laws of eighteen hundred and seventy-one, relating to taxes, be amended so as to read as follows :

Proceedings  
when county  
treasurer is un-  
able to collect per-  
sonal property  
taxes.

Sec. 93. If the county treasurer is unable for the want of goods and chattels whereon to levy, to collect by distress or otherwise, the taxes or any part thereof, which have been or shall be hereafter assessed upon the personal property of any person or corporation, or any executor, administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall file with the county auditor of his county between the last day of May and the first day of July of each year, a list of such taxes, with an affidavit of himself or the deputy treasurer 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 said taxes. Such county auditor shall deliver such list and affidavit to the chairman of the board of county commissioners, at their first session thereafter, and said board of commissioners shall revise said list and erase and cancel such taxes as they are satisfied cannot be collected. Within ten 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 days after the filing of such copy, the clerk shall issue and deliver to the sheriff for service a citation to each delinquent named in said list, stating the amount of the tax and requiring such delinquent to appear on the first day of the next general term of the district court in the county, and show cause if any there be, why he should not pay said taxes, and if he fails to pay said taxes and costs to the sheriff before the first 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 judgment and costs. The clerk shall receive as fees for issuing such citation and perfecting judgment, one dollar and fifty cents, in cases not contested, and in contested cases such fees as are allowed by law in civil actions. Execution shall be issued upon such judgments at the request of the county attorney, and shall state that the judgment was obtained for delinquent taxes ; and no property shall be exempt from seizure thereon, not exempt from seizure for

taxes. If any county treasurer shall refuse or neglect to collect any tax assessed upon personal property when the same is collectable, or to file the delinquent list and affidavits, as herein provided, he shall be held in his next settlement with the auditor, liable for the whole amount of such taxes so delinquent, which shall be deducted from his salary or fees, and applied to the several funds for which they were assessed.

Penalty for refusing or neglecting to collect such tax, when collectable.

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

Approved March 10, 1873.

## CHAPTER CVI.

AN ACT TO AMEND SECTION FIVE OF CHAPTER SEVENTEEN OF THE GENERAL LAWS OF EIGHTEEN HUNDRED AND SEVENTY-ONE, ENTITLED AN ACT TO PROVIDE FOR THE LEVY AND COLLECTION OF TAXES IN CERTAIN CASES.

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

SECTION 1. That section five of chapter seventeen of the general laws of the year one thousand eight hundred and seventy-one, be and the same hereby is amended by adding to the end of said section the following proviso, to-wit :

Red Wing excepted.

• *Provided*, That nothing in this act contained shall be in any manner construed to apply to the city of Red Wing, in the county of Goodhue, or to any debt heretofore incurred or created, or that may hereafter be incurred or created by said city, to aid in the construction of any railway or railways.

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

Approved March 8, 1873.