

## CHAPTER 97.

AN ACT RELATING TO THE MANNER OF COLLECTING TAXES  
BY COUNTY TREASURERS.

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

SECTION 1. 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.

Relating to  
collection of  
taxes in towns.

SEC. 2. All acts or parts of acts inconsistent with this act are hereby repealed.

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

When act to  
take effect.

Approved February 26, 1877.

## CHAPTER 98.

AN ACT RELATING TO FENCES AND GATES ALONG RAIL-  
ROAD TRACKS, AND FOR PROTECTING THE SAME.

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

SECTION 1. That it shall be unlawful for any person, without lawful authority, to break down or carry away any part of any fence, bars or gates, or plank used for a crossing over any railroad track, or to break down, destroy or injure any hedge, ditch, or other structures used or intended as a fence to enclose any railroad track.

Protecting  
fences, gates,  
ditches, &c.

SEC. 2. It shall be unlawful for any person, using any gate or bars, or opening the same for any purpose at any railroad crossing, to permit any animal to stray upon any railroad track or right of way enclosed, or to leave such bars down or gate open so that animals might stray or go upon such railroad track, or to lead, drive or turn upon such track any animal for the purpose of grazing or any other purpose.

Relating to  
gates or bars at  
private cross-  
ings.

SEC. 3. That any person guilty of offending against the provisions of the first and second sections of this act, shall be guilty of a misdemeanor, and on conviction, shall be fined