

CHAPTER 299.

AN ACT TO ENFORCE THE COLLECTION OF DELINQUENT PERSONAL PROPERTY TAXES IN THE COUNTY OF LYON, FOR THE YEARS A. D. EIGHTEEN HUNDRED [AND] EIGHTY (1880) AND EIGHTEEN HUNDRED [AND] EIGHTY-ONE (1881).

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

SECTION 1. The auditor of the county of Lyon shall file with the board of county commissioners of said county, at the first (1st) meeting of said board after the passage of this act, a list of all unpaid personal property taxes for the years A. D. eighteen hundred [and] eighty (1880) and eighteen hundred [and] eighty-one (1881), as shown by the tax lists of said county, which list shall specify the name of the person, firm, or corporation against whom such tax was levied, and the amount of the tax, including the penalty attached.

SEC. 2. The board of county commissioners at such meeting shall examine such list and shall cancel such taxes as they are satisfied can not be collected.

SEC. 3. Within ten (10) days after the adjournment of the board of county commissioners, the auditor shall file a copy of such revised list with the clerk of the district court of Lyon county; and within ten (10) days after the filing of such copy, the clerk shall issue and deliver to the sheriff of the county where the person, firm, or corporation against whom such tax is claimed may at the time reside or be, for service, a citation to each delinquent named on said list, stating the amount of the tax and penalty, and requiring such delinquent to appear on the first (1st) day of the next general term of the district court in and for Lyon county, and show cause, if any there be, why he should not pay said tax and penalty; and if he fails to pay said tax, penalty and costs to the sheriff before the first (1st) 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 tax, penalty and costs.

SEC. 4. Executions shall be issued upon such judgment 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.

SEC. 5. Like fees shall be allowed for the performance of duties under this act as are now prescribed for similar duties under the general laws of this state.

SEC. 6: The failure of the county treasurer of said county to file the delinquent list and affidavit provided for in section fifty-nine (59) of

chapter one (1) of the general laws of A. D. eighteen hundred [and] seventy-eight (1878) shall not be held a sufficient cause for the failure to pay said tax and penalty.

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved February 24, 1885.

CHAPTER 300.

AN ACT TO TRANSFER THE LANDS GRANTED TO THE DULUTH AND WINNIPEG RAILROAD COMPANY TO THE ST. PAUL, BRAINERD AND NORTHWESTERN RAILROAD COMPANY, AND PRESCRIBING THE METHOD AND TERMS OF SUCH TRANSFER.

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

SECTION 1. That the lands granted to the Duluth and Winnipeg Railroad company by an act approved March ninth (9th), one thousand eight hundred and seventy-eight (1878), entitled "An act to transfer the lands granted to the Duluth and Iron Range Railroad company, and other purposes," be, and the same are hereby, in case of forfeiture by the said Duluth and Winnipeg Railroad company, transferred to and vested in the St. Paul, Brainerd and Northwestern Railroad company, a company organized and created under the laws of the state of Minnesota, to aid in the construction of their line of road, as described in their articles of incorporation; and in case of such forfeiture, the said St. Paul, Brainerd and Northwestern Railroad company shall be entitled to the same number of sections of swamp land for each mile of the road, to be selected with reference to its line of road in the same manner and upon like conditions as provided in said act of March ninth (9th), one thousand eight hundred and seventy-eight (1878), with reference to said Duluth and Winnipeg Railroad company; *Provided*, That this act shall in no manner affect or interfere with the provisions of an act of the legislature of this state, approved March sixth (6th) one thousand eight hundred and eighty-three (1883), entitled "An act to amend and continue the act of the legislature of this state, approved March ninth (9th), one thousand eight hundred and seventy-five (1875), relating to the Duluth and Iron Range Railroad company;" *And provided further*, That in no event shall the St. Paul, Brainerd and Northwestern Railroad company be entitled to receive under the provisions of this act any greater number of acres of swamp land in the aggregate than the Duluth and Winnipeg Railroad com-