

and proceeding may be commenced by the issuing and publication of a summons and by attachment as provided in reference to other actions and proceedings, and in accordance with the provisions of the statutes of Minnesota under title nine (9), of chapter sixty-six (66), of the general statutes of one thousand eight hundred and seventy-eight (1878). Said proceedings shall be commenced and maintained in the name of the county wherein said citation would have been issued, had the person against whom such tax is claimed have been a resident of the state of Minnesota; and the said attachment may be issued upon the affidavit of the county attorney, and without the giving of any bond or undertaking, as required by said title nine (9), of chapter sixty-six (66) aforesaid.

When act to  
take effect.

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

Approved March 7, 1889.

## CHAPTER 194.

[S. F. No. 458.]

AN ACT AUTHORIZING THE APPORTIONMENT OF CERTAIN EXPENSES INCURRED IN THE COLLECTION OF TAXES IN BROWN COUNTY.

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

Expenses  
charged pro  
rata.

SECTION 1. That the expenses incurred by the county of Brown in enforcing the collection of taxes upon lands omitted from assessment for certain years, in the case of the State vs. The Winona & St. Peter Land Co., may be charged pro rata to the several funds for which said taxes were assessed, and when paid shall be paid out of said funds in proportion to the ratio said expense bears to said funds.

SEC. 2. Nothing in this act shall be construed as confirming the validity of any claim for services rendered or claimed to be rendered in collecting the taxes referred to in section one (1) of this act.

When act to  
take effect

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

Approved March 26, 1889.