

car companies, as herein provided, shall calculate the tax thereon and notify such sleeping car company, by registered letter, of the amount of such taxes, as assessed against it together with a penalty of ten (10) per cent. thereon, and if such taxes are not paid within thirty (30) days thereafter, he shall proceed to collect the same in the manner provided for the collection of other delinquent taxes; *provided, however,* that if within the said thirty (30) days such sleeping car company shall file its report as required by section two (2) of this act, pay the taxes at three (3) per cent on its gross receipts, as aforesaid, together with a penalty of ten (10) per cent. thereon, the state auditor shall accept such report and the state treasurer shall give his receipt in full therefor.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved April 20, 1897.

H. F. No. 933.

CHAPTER 160.

Taxation of
freight line
and equip-
ment com-
panies.

An act providing for the taxation of freight line and equipment companies.

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

Freight lines.

SECTION 1. That any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of operating cars, not otherwise listed for taxation in Minnesota, for the transportation of freight, whether such freight be owned by such company, or any other person or company, over any railway line or lines in whole or part within this state, such line or lines not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars, or by some other name, shall be deemed to be a freight line company. Any person or persons, joint stock association or corporation, wherever organized, engaged in the business of furnishing or leasing cars, of whatsoever kind or description, to be used in the operation of any railway line or lines, wholly or partially within this state, such line or lines not being owned, leased or operated by such company, and such cars not being otherwise listed for taxation in Minnesota, shall be deemed to be an equipment company.

Equipment
companies.

SEC. 2. Every freight line and equipment company defined in section one (1) hereof, doing business or owning cars which are operated in this state shall, annually on or before the first Monday of July, eighteen hundred and ninety-seven (1897), and each year thereafter on or before the first Monday of July, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer in this state of such association or corporation, if an association, or corporation, make and file with the state auditor a statement in such form as the state auditor may prescribe, containing the following facts:

Shall make and file statement.

First—The name of the company.

Second—The nature of the company, whether a person or persons, or association or corporation, and under the laws of what state or country organized.

Information to be furnished by statement.

Third—The location of its principal office.

Fourth—The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.

Fifth—The name and postoffice address of the chief officer and managing agent of the company in Minnesota.

Sixth—The number of shares of the capital stock.

Seventh—The par value and market value, or, if there be no market value, the actual value of the shares of stock on the first day of May.

Eighth—A detailed statement of the real estate owned by the company in Minnesota, where situate, and the value thereof as assessed for taxation.

Ninth—The total value of the real estate owned by the company and situate outside of Minnesota.

Tenth—The whole length of the lines of railway over which the company runs its cars, and the length of so much of such lines as is without and is within the state of Minnesota.

Eleventh—In the case of an equipment company, the whole number and value of the cars owned and leased by the company, classifying the cars according to kind; also, the whole length of the lines of railway, wherever located, operated by the companies (naming them) to which cars owned by such equipment company are leased, and the length of so much of said lines as is without and is within the state of Minnesota, giving the name and location of the lines wholly or partially within the state of Minnesota.

Twelfth—Such other facts and information as the state auditor may require in the form of returns prescribed by him.

State auditor
to furnish
blanks.

Blanks for making the above statement shall be prepared, and, on application, furnished any company by the state auditor.

State board
equalization
to act as ap-
praisers and
assessors.

SEC. 3. The state board of equalization as now existing or hereafter modified or changed, shall for the purpose of this act, constitute a board of appraisers and assessors. The board shall annually, at its annual meeting, as herein provided, assess the property of freight line and equipment companies representing capital and property of such companies owned or used in Minnesota. On the meeting of the board, the state auditor shall lay before it the statements and schedules returned to him under section two (2) hereof.

The board shall proceed to ascertain and determine the amount and value of the proportion of the capital stock of freight line and equipment companies representing capital and property of such companies owned or used in Minnesota, and in determining the same, shall be guided in each case by the proportion of the capital stock of the company representing rolling stock, which the miles of railroad over which such company runs cars or its cars are run in Minnesota bear to the entire number of miles in Minnesota and elsewhere over which such company runs cars or its cars are run, and such other rules and evidence as will enable the board to determine, fairly and equitably, the amount and value of the capital stock of such company representing capital and property owned and used in the state of Minnesota. The board may adjourn from time to time until the business before it is finally disposed of.

In case any company fails or refuses to make the statement required by law, or furnish the board with any information requested, the board shall inform itself as best it may on the matters necessary to be known in order to discharge its duty under this act.

At any time after the meeting of the board and before the amount and value of the capital stock of any company representing capital and property owned and used in Minnesota is determined, any company or person interested shall have the right, on written application, to appear before the board and be heard in the matter of determination.

After fixing the amount and value of the capital stock of any company representing capital and property owned and used in Minnesota and before the certification to the state auditor of such amount, as provided in section five (5) hereof, the board may, on the application of any person or company interested, or on its own motion, review and correct its action in such manner as it may deem just and proper.

SEC. 4. In case any company fails or refuses to make the statement required by law, or furnish the board any information requested, the board shall inform itself as best it may, on the matters necessary to be known, in order to discharge its duties with respect to the assessment of the property of such company. At any time after the meeting of the board, and before the assessment of the property is determined, any person or company interested shall have the right, on written application, to appear before the board and be heard in the matter of the valuation of the property of any company for taxation.

Duty of board when company fails to make statement.

At any time after the assessment of the property of said companies is determined and made, and before the final adjournment of said board, the said board may, on the application of any person or company interested, or on its own motion, review and correct its action in such manner as it may deem just and proper. In case any company required to file a statement under the provisions of section two (2) of this act fails to make and file such statement on or before the first (1st) Monday in July, such company shall be subject to a penalty of five hundred (500) dollars and an additional penalty of one hundred (100) dollars for each day's omission after the first Monday in July to file such statement; said penalty to be recovered by action in the name of the state, and on collection paid into the state treasury to the credit of the general revenue fund. The attorney general on request of the state auditor shall institute such action against any company so delinquent, in the district court of any county in this state in which such company does business, and service of summons in such action may be made upon any officer or agent of such company in the manner provided by law for the service of summons in civil action.

Penalty for failure to make statement.

The said board shall have power to require the president, secretary, treasurer, receiver, superintendent, managing agent or other officer or employe or agent of any such company doing business in this state, to attend before the board and bring with him, for the inspection and examination of the board, any books or papers of any such company in his possession, custody or control, and to testify under oath touching any matter relating to the organization, property and business of any such company. Any member of said board is hereby authorized to administer such oath.

Board may summon officials, books and papers.

Any officer, employe or agent of any such company, who shall refuse to attend before the board when required to do so, or shall refuse to bring with him and submit, for the inspection of the board, any books or

Penalty for refusal to appear before board.

papers of such company in his possession, custody or control, or shall refuse to answer any question put to him by the board or any member thereof, touching organization, business or property of any such company, shall, on conviction thereof before any court of competent jurisdiction, be punished by a fine of not more than five hundred (500) dollars, or by imprisonment in the county jail for not more than ninety (90) days, or both.

Report to
state auditor.

SEC. 5. The state board of appraisers and assessors shall, on the first Monday in October, report to the state auditor the amounts fixed by it as the value of the capital stock representing capital and amounts fixed by it as the value of the property of freight line and equipment companies employed and used in Minnesota; at the same time the board shall file with the state auditor the statement of the various companies and other papers before it.

Duty of state
auditor to
collect tax.

It shall be the duty of the state auditor in the month of November, annually, to charge and collect from each freight line and equipment company doing business or owning cars which are operated in this state, a sum in the nature of an excise tax or license, to be computed by taking two (2) per cent. of the amount fixed by the state board of appraisers and assessors as the value of the proportion of the capital stock representing the capital and property of such company owned and used in Minnesota, and certified to the state auditor, after deducting the value of the real estate of the company in Minnesota, assessed and taxed locally, if any there be.

Taxes to be
paid into
state
treasury.

All taxes collected by the state auditor under the provisions of this act shall be paid into the state treasury and be credited to the general revenue fund. If any freight line or equipment company fails or refuses to pay said tax during the month of November, the state auditor shall add to the tax due a penalty of fifty (50) per centum thereon, and shall forthwith proceed to collect the tax and penalty by any means provided by law for the collection of taxes by county treasurers, and for his service shall be allowed five (5) per centum on the amount of penalty collected, which he is authorized to retain out of such amount. And it shall be the duty of the attorney general or any county attorney, on request of the state auditor, to prosecute any action or proceedings for the enforcement of this act, and all funds collected by said attorney general or any county attorney shall be paid into the state treasury immediately upon receipt thereof by him. Any action brought under the provisions of this act may be brought in the name of the state in any county in which any such company does business; and service of summons against any such

company may be made upon any officer or agent of said company in the same manner as provided by law for the service of summons in civil actions.

SEC 6. This act shall take effect and be in force from and after its passage.

Approved April 20, 1897.

CHAPTER 161.

S. F. No. 566.

An act relating to dams used for the purpose of, or aiding in driving logs.

Dams for aiding log driving.

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

SECTION 1. Any dam now or hereafter maintained and used by any person, firm or corporation in the state of Minnesota for the purpose of sluicing and driving, or aiding in sluicing and driving pine saw logs, is hereby declared to be exempt and excepted from the provisions of any law of the state of Minnesota authorizing county commissioners to condemn, secure or otherwise control dams for the purpose of regulating the height of water in lakes.

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

Approved April 20, 1897.

CHAPTER 162.

S. F. No. 414.

An act regulating the election of clerks of the district courts in this state.

Clerks of district courts, election of.

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

SECTION 1. That in all counties in this state in which the terms of office of clerks of the district court will expire on the first Monday in January, A. D., nineteen hundred (1900), the successors thereto shall be elected at the general election to be held in November, A. D., nineteen hundred (1900), and the clerks now serving shall continue in said office until the first Monday in January, A. D. nineteen hundred and one (1901).