

and become a part of the adjoining county shall be apportioned and paid over to the proper officer of such town, school or road district the same as it should have been if no change had been made. And if any town, school or road district shall be divided by reason of any change of boundary line hereunder, the said taxes so collected shall be equitably and fairly divided and apportioned by the county auditor of said county.

Non-performance of duties by officers not to affect validity of change of boundary line.

SEC. 7. No refusal or failure of any county officer to do any of the acts or things herein required of him, or the failure to make publication as herein required, except the failure to make publication of notice of hearing before the commissioners as provided in section 2 of this act, shall affect the validity of such change of boundary line; and any officer who shall willfully neglect or refuse to perform the duties herein required of him shall be deemed guilty of a misdemeanor and may be removed for malfeasance in office.

SEC. 8. All acts and parts of acts inconsistent with this act are hereby repealed.

SEC. 9. This act shall take effect and be in force from and after its passage.

Approved April 23, 1897.

H. F. No. 367.

CHAPTER 309.

Taxation of express companies.

An act providing for the taxation of express companies.

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

Express company defined.

SECTION 1. That any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of conveying to, from or through this state, or any part thereof, money, packages, gold, silver plate or other article by express not including the ordinary lines of transportation of merchandise and property in this state, shall be deemed to be an express company.

Annual statement to state auditor.

SEC. 2. Every express company defined in section one (1) hereof, doing business in this state shall, annually between the first day of January and the first day of February, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasury, superintendent or chief officer in this state of such association or corporation, if an association or corporation, make and file with the state

auditor of this state a statement in such form as the said state auditor may prescribe, containing the following facts.

First—The name of the company.

Statement shall contain:

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.

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 or managing agent of the company in Minnesota.

Sixth—The entire receipts (including all sums earned or charged, whether actually received or not), for business done within this state, including its proportion of gross receipts for business done by such company within this state in connection with other companies.

Seventh—A statement of the amount actually paid by such express company for the year then next preceding the last day of December to the railroads within this state for the transportation of its freight within this state, showing the amount paid to each railroad company.

Eighth—The entire receipts of the company for business done within Minnesota, as defined in item six (6), after deducting the amounts paid for transportation of freights, as in item seven (7).

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

State auditor to furnish blanks.

SEC. 3. In case of a failure or refusal of any express company to make the statement prescribed by section two (2) hereof, on or before the first day of February, the state auditor shall notify the local agent of said company of such default by letter mailed and addressed in each instance to the agent of such express company at the postoffice address of the office, enclosing a form of return to be made out by such agent, and thereupon it shall be the duty of each local agent of such express company, within this state, on or before the first day of March, to make out and file with the state auditor a statement verified by the oath of the agent, containing such of the facts prescribed in section two (2) as the state auditor may require, but the statement of gross receipts and the deduction therefrom, defined in items six (6) and seven (7) of section two (2), shall be confined to the gross receipts and deductions therefrom of his agency.

If company fails to make statement, local agents must file statements with state auditor.

State auditor
to determine
gross receipts.

SEC. 4. The state auditor shall annually, between the first day of March and the first day of April, ascertain and determine the gross receipts of every such company by deducting the sums annually paid by such companies for transportation of freight as defined in item seven (7) of section two (2) hereof, from the entire receipts of such company for business done in Minnesota, as defined in item six (6) of section two (2) hereof.

If company
and agents
fail to make
statements,
state auditor
shall determine
as best
he may.

In case of the failure or refusal of any company, and its agents, to make the statement required by law, to furnish the state auditor with the information requested by it, the state auditor shall inform itself (himself) as best it (he) may on the matter necessary to be known in order to discharge its (his) duty under this act.

Hearing
before state
auditor.

At any time before the first day of March, in each year, or before the gross receipts have been determined as hereinbefore provided, any company or person interested shall have the right on written application, to appear before the state auditor and be heard in the matter of such determination.

Penalty for
company
failing to
make
statement.

SEC. 5. In case any company required to file a statement under the provisions of section two (2) hereof fails to make and file such statement on or before the 1st day of February, such company shall be subjected to a penalty of five hundred (500) dollars and an additional penalty of one hundred (100) dollars for each day's omission after the 1st day of February 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 the request of the state auditor, shall institute such action against any company so delinquent in the county of Ramsey, or of (in) any county in which such company does business. In case any local agent of any express company required to file a statement under the provisions of section three (3) hereof, fails to make and file such statement on or before the first (1st) day of March, he shall be deemed guilty of a misdemeanor, and, on conviction, shall be fined in any sum not less than twenty-five (25) dollars, nor more than one hundred (100) dollars. Each day's failure after the first day of March to make and file such statement shall constitute a new offense. The state auditor shall have power to require the president, secretary, treasurer, receiver, superintendent or managing agent or other officer or employe or agent of an express company to attend before the auditor and bring with him for the inspection of the auditor any books or papers of such company in his possession or control, and to testify under oath touching any matter relating to the or-

Action in
name of state.

Penalty for
local agent
failing to
make
statement.

State auditor
authorized to
call for
officials,
employees
and books
and papers.

ganization or business of such company. The state auditor is authorized and empowered to administer such oath. Any officer, employe or agent of such company who shall refuse to attend before the auditor when required to do so, or shall refuse to bring with him and submit for the inspection of the auditor any books or papers of any such company in his possession, custody or control, or shall refuse to answer any question put to him by the state auditor touching the organization or business of such company, shall be deemed guilty of a misdemeanor, and, on conviction, shall be fined not more than five hundred (500) dollars, or imprisoned not more than thirty (30) days, or both.

Penalty for officer or employe failing to respond.

SEC. 6. It shall be the duty of the state auditor on or before the 15th day of March of each year to make his draft on such express companies for a sum in the nature of a tax to be computed by taking three (3) per centum of the amount fixed by the state auditor under the provisions of section four (4) of this act as the gross receipts of such companies for business done between points within the state of Minnesota for the year ending the last day of December next preceding, as reported to the state auditor, and place the said draft in the hands of the state treasurer for collection; which shall be in lieu of all taxes upon all property of any express company so paying the same. All taxes collected by the state treasurer under the provisions of this act shall be paid into the state treasury and be accredited to the general revenue fund.

State auditor to make draft on companies for tax due.

Such payment in lieu of other taxation.

If any express company fails or refuses to pay said tax within sixty (60) days after a demand therefor shall have been made by the state treasurer, he shall thereupon add to the tax due a penalty of ten (10) per cent. thereon for each subsequent month in which the tax remains unpaid; and if such taxes are not paid within sixty (60) days after demand therefor by the state treasurer, he shall distrain sufficient goods and chattels belonging to such company charged with such taxes to be found within the state of Minnesota sufficient to pay the same, together with the penalty accrued thereon. The state treasurer shall immediately proceed to advertise the property distrained by him by a notice to be published in two (2) newspapers printed in the county of Ramsey, stating the time and place where the property will be sold, and if the taxes for which such property is distrained and the penalties accruing thereon are not paid before the time appointed for such sale, which shall not be less than ten (10) days after the taking of such property, the state treasurer, or his deputy, shall proceed to sell such property at such public vendue, or

Penalty for non-payment of tax.

If tax not paid state treasurer authorized to distrain goods and chattels and sell the same.

so much thereof as will be sufficient to pay such taxes and penalties and the costs of such distress and sale.

SEC. 7. This act shall take effect and be in force from and after the 1st day of June, A. D. 1897.

Approved April 23, 1897.

H. F. No. 867.

CHAPTER 310.

Biennial reports of manager of state reformatory.

An act to amend section six (6), chapter two hundred and eight (208), general laws 1887—to provide for biennial reports by the manager of the Minnesota state reformatory.

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

SECTION 1. That chapter (section) six (6), chapter two hundred and eight (208), general laws 1887, is hereby amended to read as follows:

It shall be the duty of such board of managers, on or before the first day of December next preceding the regular session of the legislature, to make a biennial report to the governor, covering the period of the two preceding fiscal years, showing the conditions of said reformatory, and their proceedings in regard to the inmates; the progress of the work of construction; the amount of money expended and the current expenditures in the conduct and management of such reformatory; with a detailed statement thereof, and with such recommendations as the board of managers may deem proper.

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

Approved April 23, 1897.

H. F. No. 502.

CHAPTER 311.

Relating to court commissioners.

An act to amend and consolidate the several acts relating to court commissioners; to define the powers and jurisdiction of, and to regulate actions and proceedings before such officers.

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

Court commissioner for term of 4 years.

SECTION 1. There shall be chosen in each organized county one person who shall be elected a court commis-