

sufficient goods and chattles belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of ten per cent, and all accruing costs, together with twenty-five cents from each delinquent, as compensation to said clerk.

The sheriff shall immediately proceed to advertise the same in three public places in the town or district where such property is taken, stating the time when and the place where such property will be sold; and if the taxes for which such property is distrained, and the costs which accrue thereon, are not paid before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such sheriff, or his deputy, shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay such taxes and the costs of such distress and sale.

Sheriff to advertise sale.

SEC. 2. This act shall apply to all personal property taxes and penalties, whether levied for the year A. D. 1896, or hereafter to be levied; *provided*, that this act shall not deprive any taxpayer of the remedy of paying any tax claimed to be unjust or illegal under protest, and bringing an action for the recovery of same in any case where such remedy is now allowed by law.

Act applies to 1896 taxes and thereafter.

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

Approved March 26, 1897.

CHAPTER 80.

S. F. No. 550.

An act to amend section eleven of chapter forty-three of the general statutes of one thousand eight hundred and seventy-eight, being section four thousand two hundred eighty-four of the general statutes of one thousand eight hundred ninety-four, and relating to uses and trusts.

Relating to uses and trusts.

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

SECTION 1. That chapter forty-three of the general statutes of Minnesota of one thousand eight hundred and seventy-eight, being section four thousand two hundred eighty-four of the general statutes of one thousand eight hundred ninety-four, relating to uses and trusts, be amended by adding a new subdivision to section eleven of said chapter, to be numbered seventh, so as to read as follows:

Amendment.

Beneficial
interests of
persons.

Seventh—For the beneficial interests of any person or persons, when such trust is fully expressed and clearly defined upon the face of the instrument creating it, provided such trust shall not endure for a period longer than the life or lives of specified persons in being at the time of its creation, and for twenty-one years after the death of the survivor of such persons; *provided, further*, that any and all trusts, which do not permit the free alienation of the legal estate by the trustee so that when so alienated it shall be discharged from all trusts, shall be deemed and construed as heretofore, and shall not be authorized by the provisions of this subdivision.

SEC. 2. Chapter eighty-three of the general laws of the state of Minnesota for one thousand eight hundred and ninety-three, and all acts and parts of acts inconsistent with the provisions of this act, are hereby repealed.

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

Approved March 26, 1897.

S. F. No. 243.

CHAPTER 81.

Cities liable
for debts of
villages in-
cluded in said
cities.

An act to legalize proceedings had under the first (1st) twenty-one (21) sections of chapter one (1) of chapter eight (8) of the general laws of eighteen hundred and ninety-five, and to make cities organized thereunder liable for the debts of villages included in cities so organized.

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

SECTION 1. That all cities in this state heretofore organized or attempted to be organized under the first (1st) twenty-one (21) sections of chapter one (1) of chapter eight (8) of the general laws of eighteen hundred and ninety-five (1895), and now exercising the powers of bodies corporate, are hereby legalized as cities with all the powers, franchises and liabilities of such bodies corporate, as provided by said twenty-one (21) sections of chapter one (1) of chapter eight (8) of the general laws of eighteen hundred and ninety-five (1895), with their boundaries as now actually organized, and all acts performed by any officer or officers of such cities within the scope of the laws of this state are hereby legalized, and cities so incorporated shall become liable for all the debts of villages included in the corporate limits of the