

thorized to act at such meeting, and they may adjourn from day to day until they shall finish the hearing of all cases presented to them. All complaints and grievances of individuals, residents of the city, in reference to the assessment of personal property, shall be heard and decided by the city board.

Complaints
of non-resi-
dents to be
heard by
county board.

Provided, that the complaints of non-residents in reference to the assessment of any property, real or personal, and of others in reference to any assessment made after the meeting of the city board of equalization, shall be heard and determined by the county board.

Duty of as-
sessor to at-
tend meetings
of board.

SEC. 2. It shall be the duty of the assessor to attend the meeting of the city board of equalization, with his assessment books and papers, and note all changes and additions made by the board and correct his work accordingly.

Mayor and
aldermen to
receive \$3
per day.

SEC. 3. The mayor and aldermen of each city of the class mentioned in the title of this act shall each receive as compensation for his services as a member of the board of equalization three (3) dollars per day for each day of actual service; *provided, however*, that no member shall receive pay for more than three days in each year.

Provisions of
act, how
made avail-
able.

SEC. 4. Any city in the class mentioned in the title of this act which may wish to avail itself of the provisions of this act shall do so by a resolution of its common council expressly accepting the provisions hereof, which resolution shall be adopted by a four-fifths (4-5) vote of all the members-elect of such council and be approved by the mayor of such city; and this act shall not apply to any such city until the adoption as aforesaid of such resolution.

SEC. 5. This act shall take effect and be in force from and after Nov. 1, 1899.

Approved April 3, 1899.

S. F. No. 809.

CHAPTER 117.

Tax levy,
rate for state,
county, etc.

An act to amend section one thousand five hundred and fifty-eight (1558) of chapter eleven (11), general statutes of one thousand eight hundred and ninety-four (1894), relating to tax levy rate per cent. for state, county and other purposes.

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

SECTION 1. Section one thousand five hundred and fifty-eight (1558) of chapter eleven (11) of the General Statutes of one thousand eight hundred and ninety-four (1894) be and the same is hereby amended so as to read as follows:

There shall be levied annually on each dollar of taxable property in the state (other than such as by law is otherwise taxed) as assessed and entered on the tax lists for the several purposes enumerated, taxes at the rate specified as follows:

For state purposes, such amount as may be levied by the legislature; for county purposes, such amount as may be levied by the county commissioners, the rate of which shall not exceed five mills in any county having a taxable valuation of one million dollars or more, and the amount of which shall not exceed five thousand dollars; in counties having a taxable valuation less than one million dollars, the rate of such tax shall not exceed one per cent in any county.

For township purposes, such sum as may be voted at any legal town meeting, the rate of which shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes, and for the support of the poor, two mills in any township having a taxable valuation of one hundred thousand dollars or more, and the amount of which shall not exceed one hundred and fifty dollars in any township having a taxable valuation of less than one hundred thousand dollars, and the rate of such tax shall not exceed one-half of one per cent in any township. The rate of tax for road and bridge purposes in any town shall not exceed five mills per dollar, and the tax for poor purposes shall not exceed two mills.

For school district purposes, in addition to the general tax of one mill, such sum as may be voted at any legal meeting of the qualified voters of the district, the rate of which shall not exceed fifteen mills, for the support of the school, or one per cent for the erection of a schoolhouse.

Provided, that the aforesaid limitation shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city or incorporated town or village, for the purpose of paying the cost thereof and the damages occasioned thereby; and that nothing in this section shall be construed to prevent the county commissioners, township supervisors, or corporate authorities of any city, town, village or school district from levying any tax which by any special law they may be authorized to levy.

Sec. 1558, G.
S. 1894.
amend.-d.

State tax
fixed by legis-
lature, not to
exceed five
mills for
county of
\$1,000,000
property; in
other counties
not to ex-
ceed one per
cent.

Not to exceed
two mills in
towns of
\$100,000
property.

Not to exceed
\$150 in towns
of less than
\$100,000
property.

Not to exceed
 $\frac{1}{2}$ of one per
cent in any
town.

Road tax net
to exceed
five mills.
Poor tax two
mills.

School tax
not to exceed
fifteen mills
for support,
and one per
cent for
schoolhouse.

Not to apply
to local im-
provements
nor to set
aside special
laws.

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

Approved April 3, 1899.

B. F. No. 250.

CHAPTER 118.

State reformatory, superintendent of not required to notify district judges of number of prisoners.

An act to repeal section seven thousand five hundred and nine (7509) of the General Statutes of eighteen hundred and ninety-four (1894), relating to the notification to district judges by the superintendent of the state reformatory of the number of prisoners in confinement in said reformatory.

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

Sec. 7509, G. S. 1894, repealed.

SECTION 1. That section seven thousand five hundred and nine (7509) of the General Statutes of eighteen hundred and ninety-four (1894), be and the same is hereby repealed.

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

Approved April 3, 1899.

B. F. No. 238.

CHAPTER 119.

Actions concerning land titles. Jurisdiction of courts.

An act conferring jurisdiction on district courts in two counties in actions affecting title to land.

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

In case of dispute as to location of land, its pendency may be filed in each county.

SECTION 1. In all cases where there is dispute or doubt as to which of two adjoining counties in one judicial district any lands are situated, any and all actions affecting the title to any such land may be brought and maintained in either of such adjoining counties; notice of the pendency of any such action may be recorded in the office of the register of deeds in each of said adjoining counties, and when so recorded it shall be notice to all persons of the pendency of such action and of the rights of the parties thereto as the same shall be finally adjudged in the action in which such notice is entitled. This act shall be held to apply to all lands affected by any