

tax upon the taxable property of said county, in addition to all other taxes levied, sufficient to pay the interest accruing yearly upon the bonds issued in pursuance of this act, and when any of the principal is about to become due they shall in like manner levy a sufficient amount of taxes to pay such principal when due.

Bonds, how negotiated.

SEC. 5. The board of county commissioners shall have authority to negotiate said bonds, but for not less than their par value.

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

Approved April 18, 1899.

H. F. No. 173.

CHAPTER 260.

Villages of over 3,000; removal of snow and rubbish.

An act to amend subdivision twenty-one (21) of section five (5) of sub-chapter four (4) of chapter one hundred and forty-six (146) of the General Laws of the State of Minnesota for the year one thousand eight hundred ninety-one (1891), entitled, "An act relating to villages of over three thousand inhabitants, and providing for municipal courts therein."

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

Subdivision 21, sec. 5, Sub-chap. 14, c. 146, Laws 1891, amended.

SECTION 1. That subdivision twenty-one (21) of section five (5) of sub-chapter four (4) of chapter one hundred and forty-six (146) of the General Laws of the State of Minnesota for the year one thousand eight hundred ninety-one (1891), be and the same hereby is amended so as to read as follows:

Owners of property to remove snow and rubbish as Board of Health or Council directs.

Twenty-first—To compel the owners and occupants of buildings or grounds to remove snow, dirt and rubbish from the sidewalks, streets or alleys opposite thereto, and to compel such owners or occupants to remove from the lot owned or occupied by him all such substances as the board of health or the village council shall direct, and, in his default, to authorize the removal or destruction thereof, by some officer, at the expense of the owners or occupants, and the expense so incurred shall become a lien upon the real estate upon which such destruction or from which such removal is made; and in case such expense is incurred in removing snow, dirt and rubbish from the sidewalks, streets or alleys, then such expense shall become a lien upon the real estate opposite and contiguous

Failure of owners, procedure.

Expense to be a lien on property.

thereto; also to compel the owner or owners of low grounds, where water is liable to collect and become stagnant, to fill or drain such low places, and in their default to authorize such filling or draining, at the expense of such owner or owners, and to provide that such expense shall become a lien upon the lot or property so drained or filled. And any expense incurred under the provision of this section shall be by the village council levied and assessed against the said real estate upon which, or opposite and contiguous to which, such expense is incurred, and shall be extended against such property and collected in the same manner as other special taxes are levied, assessed and collected.

Expense, how
levied, taxed
and collected.

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

Approved April 18, 1899.

CHAPTER 261.

H. F. No. 451.

An act to amend chapter 293, General Laws of 1897, entitled, An act for a tax on gifts, inheritances, devises, bequests and legacies, in certain cases.

Inheritance
tax.

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

SECTION 1. That section 16, General Laws of one thousand eight hundred and ninety-seven (1897), be and the same hereby is amended so as to read as follows:

Sec. 16. Each judge of probate shall, on January, April, July and October first (1st) of each year, make a report in duplicate upon the forms furnished by the state auditor, containing all the data and matters required to be entered in such book pertaining to such estates, legatees and persons charged with the tax provided for in this act, one of which said reports shall be immediately delivered to the county treasurer, and the other transmitted to the auditor of the state.

Judge of
Probate to
make report
to County
Auditor and
Treasurer of
estates
charged with
tax.

The register of deeds of each county shall, at the same time, make reports in duplicate containing a statement of any conveyance filed or recorded in his office of any property which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of the vendor or vendee, and the description of the property transferred, as shown by such instrument, one of which duplicates shall be immediately

Register of
Deeds to make
report of con-
veyances to
take effect
after death,
etc.