

and thereafter one per cent thereof, 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 so much thereof as will be sufficient to pay such taxes and penalties, and the cost of such distress and sale.

Duty of
state
treasurer.

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

Approved April 2, 1901.

CHAPTER 125.

H. F. No. 275.

An act to amend section three thousand six hundred sixty-nine (3669) of the General Statutes of one thousand eight hundred and ninety-four (1894), being section three (3) of chapter twenty-six (26) of General Laws of one thousand eight hundred and ninety-one, entitled, "An act to provide for the organization of school districts."

Amendment.
School
districts.

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

SECTION 1. Section three thousand six hundred and sixty-nine (3669) of the General Statutes of one thousand eight hundred and ninety-four (1894), being section three (3) of chapter twenty-six (26) of the General Laws of one thousand eight hundred and ninety-one (1891), entitled, "An act to provide for the organization of school districts," is hereby amended so as to read as follows:

Section 3. At the time and place so appointed for said hearing, the commissioners having publicly read the petition, shall proceed to consider the same, and shall

Hearing by
Commission-
ers.

listen to argument by persons interested for or against the proposed organization. The hearing may be adjourned from time to time, in the discretion of the commissioners; and at the conclusion thereof the board of commissioners shall cause their decision to be entered upon their records, which shall be in the form of an order particularly describing the district thus formed, the number by which it shall be known, signed by the chairman, and attested by the auditor, who shall, if the action of the commissioners be affirmative, cause a copy thereof to be filed with or addressed by mail to the clerk of each district affected. The decision of the said board when so recorded shall be final unless appealed from as hereinafter provided.

Appeal to
Dist. court.

Any petitioner, voter or freeholder of any of the districts affected by such order, feeling aggrieved by the action of the county commissioners, organizing or refusing to organize the district as prayed in such petition, may appeal to the district court of any county in which is situated any part of the territory embraced within the boundaries of such proposed new district, upon any of the following grounds:

First—That the board of county commissioners had no jurisdiction to act.

Second—That the board of county commissioners exceeded their authority.

Third—That the action of the county commissioners is not in accord with the best interests of the inhabitants of the territory to be affected thereby.

Notice and
bond.

Any such person desiring to appeal from the action of such commissioners, shall within thirty (30) days after the entry of the order appealed from, make and serve upon the auditor of the proper county or counties a notice of appeal, specifying the grounds thereof, and shall execute a bond to the board of county commissioners of the county to which an appeal is taken, in the penal sum of three hundred dollars (\$300), with two or more sureties, to be approved by the auditor of such county, to secure the payment of the costs that may be taxed against such appellant in case such appeal shall not be sustained.

Such appeal shall be certified and tried, and such subsequent proceedings had as in other appeals from the board of county commissioners to the district court.

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

Approved April 2, 1901.