

eases among any of the domestic animals in this state, and to that end, said board are hereby severally empowered, within their respective jurisdictions, to quarantine any domestic animal which is infected with any such disease or which has been exposed to infection therefrom; to kill any animal so infected, and whenever deemed necessary by the state board of health, to kill any animal which has been exposed to the infection of any such disease, to regulate or prohibit the arrival in or departure from this state, and the towns, villages and cities thereof, of any such exposed or infected animal, and at the cost of the owner thereof, to detain any domestic animal found in violation of any such regulation or prohibition; to adopt all such rules and regulations as may be by such several boards deemed necessary or expedient to enforce the authority hereby given; and said state board of health is hereby expressly given authority to regulate or prohibit the shipment into this state of any domestic animal which, in the judgment of said board, may endanger the public health; *provided*, that no board of health shall by any rule or regulation thereof prohibit the sale, disposal or removal of any domestic animal by any person or persons, or from any place, when said animal has no contagious disease or has not been exposed to any contagious disease, and that the fact that animals are upon the same premises with others having a contagious disease shall not of itself be construed as evidence of exposure to such contagious disease as is had by said other animals.

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

Approved April 9, 1901.

CHAPTER 180.

H. F. No. 242.

An act to amend section five (5) of chapter eight (8) of the General Laws of Minnesota for the year one thousand eight hundred and ninety-one (1891), entitled "An act to provide for the assessment, taxation and collection of taxes of telegraph and telephone lines within the State of Minnesota."

Amendment.
Taxation of
telegraph
and
telephone
lines.

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

SECTION 1. That section five (5) of chapter eight (8) of the General Laws of Minnesota for the year one thousand eight hundred and ninety-one (1891), entitled "An act to provide for the assessment, taxation and collection

of taxes of telegraph and telephone lines within the State of Minnesota," be and the same is hereby amended so as to read as follows:

Taxes due
Jan. 1st.

Section 5. All taxes levied as provided by this chapter shall become due and payable at the state treasury on the first day of January following the levy thereof, and if such taxes are not paid as herein provided, it shall be the duty of the treasurer of the state to collect the same; and the state treasurer is hereby authorized and empowered to enforce collection of such taxes as are now or may hereafter become due and remain unpaid under the provisions of this act, by an action at law brought by the attorney general in the name of the state in any county in which such corporation does business, and the service of the summons against such corporation or association may be made upon any officer or general or local agent thereof, by delivering a copy to such officer or agent in the same manner as provided by law for the service of a summons in a civil action, at any time subsequent to the first day of January of each year, when any such tax is due from any such corporation or association and remains unpaid, the state treasurer or his deputy may in his discretion commence an action at law to collect such taxes as aforesaid, or he may and he is hereby authorized and empowered to distrain sufficient goods, chattels or other movable property, if found within this state, to pay the taxes due from such corporation or association and the costs that may accrue, and shall immediately proceed to advertise the same in three newspapers published in the county wherein such distraint is made, stating the time when and the place where such property is to 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 three weeks from the taking of such property, the state treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as shall be sufficient to pay said tax and the costs of such distress, advertisement and sale. *Provided, however,* that any corporation, association, partnership or person whose property shall have been distrained under the provisions of this act may, at any time before sale thereof, execute to the State of Minnesota a bond in double the amount of the taxes distrained for, or if the value of the property distrained be less than the amount of such taxes, then in double the amount of the value of the property, with sufficient sureties to be approved by any judge of the supreme court, or any judge

May dis-
train prop-
erty to pay
taxes.

Release of
distrain up-
on bond.

of the district court of the county wherein any such distraint shall have been made, conditioned that if an action as aforesaid to enforce collection of taxes for which such distraint shall have been made, shall be brought within ninety (90) days thereafter, such corporation, association, partnership or person will pay the judgment which may be recovered therein, on account of such taxes, or an amount thereof equal to the value of the property so distrained; and upon delivery of such bond, with such approval indorsed thereon, to the state treasurer, such distraint shall be forthwith released; and,

Provided, further, that the auditor's warrant for such taxes shall be sufficient evidence to establish prima facie the due authority of the officer or officers or board charged by law with the levy and collection of such taxes, the lawfulness and regularity of all actions or proceedings had or taken by them, or either of them, in the matter of such levy, the fairness and equality of the cash valuation and assessment of the taxable property of such corporation, association, partnership or person, as determined under this act, the fairness and equality of the rate of taxation, as found and applied, and the amount of tax so levied, and that the amount of such tax so fixed in said warrant is due and payable.

Auditor's
warrant
prima
facie evi-
dence.

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

Approved April 9, 1901.

CHAPTER 181.

H. F. No. 238.

An act to authorize county commissioners to issue certificates of indebtedness in certain cases.

Counties,
Certificates
of indebted-
ness.

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

SECTION 1. That in all cases where any public road or highway heretofore laid out and established by the county commissioners of any county in the State of Minnesota, pursuant to the terms of chapter 302 of the General Laws of Minnesota for the year 1895, and for the construction of which warrants or orders have been drawn upon the county treasurer of such county for the entire or any part of the contract price for the construction of such road or highway, and which warrants or orders have heretofore been duly presented to the county treasurer of such county for payment and bear the indorsement of such treasurer, "Not paid for want of funds," and for the