

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. 233.

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

Counties.
Certificates
of indebt-
edness.

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

Authorized
to issue
certifi-
cates for
warrants in
payment for
highways.

payment of which no provision has been made by law, shall become a lawful indebtedness of such county, and the county commissioners of such county in which said public road or highway has been constructed and has been, and is now, used as a public road or highway, are hereby authorized and empowered to issue and negotiate certificates of indebtedness of such county for an amount sufficient to take up and pay said warrants or orders, with four per cent interest thereon from the date of the treasurer's indorsement of presentment and non-payment for want of funds, said certificates of indebtedness to be made payable within ten years from the date thereof, with interest at the rate of 4 per cent per annum, in denominations of not less than \$100, or not more than \$500, to be determined by the county commissioners as in their judgment may be deemed for the best interests of the county. Said certificates of indebtedness and interest coupons attached shall be signed by the chairman of the board of county commissioners, and attested by the auditor of said county, and shall not be sold or negotiated for less than their face value: and the proceeds derived therefrom shall be used solely in payment of said warrants or orders: *provided, however*, that said certificates may be exchanged at their par value for said warrants or orders, *provided* that nothing in this act shall be so construed as to require any board of county commissioners to maintain any such highway as a county road.

Tax levy
for interest
and prin-
cipal.

SEC. 2. The board of county commissioners shall annually, after the date of issuance of said certificates of indebtedness, levy a tax upon the taxable property of said county, in addition to all other taxes levied, sufficient to meet the interest and principal of said certificates as they mature; *provided, however*, that in all cases where there may be money in the hands of the county treasurer to the credit of the revenue fund of such county, it shall be lawful for said board of county commissioners, in their discretion, to order and direct the payment of said certificates, or any part thereof, out of such funds.

SEC. 3. All acts and parts of acts conflicting with the provisions of this act are hereby repealed.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved April 9, 1901.