

of such service, to respond to the final judgment in the action; and any person upon whom a garnishee summons has been duly served who, at any time prior to the judgment or order of the court in the garnishment proceedings or who in contravention of any order or judgment of the court in the garnishment proceedings, shall dispose of any money, property or effects of the defendant in his hands or under his control at the date of the service of the garnishment, or who shall pay or discharge any indebtedness due the defendant at the time of the service of the garnishee summons, shall be guilty of contempt of court. *Provided*, that nothing in this section shall affect or supersede the provisions of section numbered five thousand three hundred and forty-two (5342) of the General Statutes of Minnesota, 1894, and *provided further*, that whenever it appears that the garnishee has in his hands or under his control property or indebtedness more than sufficient to pay the claim of the plaintiff and costs, the court may by order, upon proper notice, release from the lien of the garnishment all property, money, effects and indebtedness in excess of such an amount as equals plaintiff's claim, and a reasonable amount thereto added to secure interest and costs which may accrue to plaintiff.

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

Approved April 9, 1901.

H. F. No. 425.

CHAPTER 187.

Taxing
dogs.

An act to provide a tax on dogs, and constituting a fund for the liquidation of damages caused by the same; and providing for a penalty for a violation thereof.

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

SECTION 1. Assessors, at the time of making the annual property assessment, shall list all persons who own, keep or harbor dogs, male or female, except pups under four months of age, and the number owned, kept or harbored by each person in the town, city, village or district which they assess.

Amount of
tax.

SEC. 2. A tax of one (1) dollar on all male dogs and a tax of three (3) dollars on all female dogs shall be annually levied by the county commissioners, or as other taxes are levied, on all dogs so listed, without any exemption on account of the exemption laws of this state, the same to be collected as other personal property tax.

SEC. 3. The money received from this tax shall be set aside by the county auditor to form a special fund for the purpose of payment of damages committed by dogs killing or injuring sheep in any part of the county.

Whenever any damage is sustained by reason thereof, the owner of such sheep shall, as soon as possible thereafter, and within two (2) days, notify one of the supervisors, or any member of the village or city council within whose jurisdiction the damage has been sustained. When complaint of such loss is made to a supervisor, or to any member of the village or city council, the official to whom such complaint has been made will at once proceed to view the damage incurred, with a view to fix upon the amount of the same. If the loss exceeds ten (10) dollars, he shall call in the assistance of any taxpayer within the district who is not of kin to the party who has suffered the loss, to aid him in determining the same.

Damages for injuries to sheep.

But when the loss exceeds fifty (50) dollars, the board of supervisors, in the one case, and not less than three (3) members of the village, town or city council in the other, shall be called upon to fix the amount of the loss sustained.

The amount of the loss fixed upon shall immediately be reported to the town clerk or the village or city clerk or recorder, who shall forthwith issue to the person sustaining such damage or loss a certificate containing the name of the person who has suffered such damage or loss, on what account, and the amount thereof as fixed by said viewers, payable after April first after said loss has occurred; and if there is not sufficient funds on hand to pay losses in full, then to pay pro rata.

The county treasurer shall pay the amount of such certificate out of any funds in his hands applicable to the same, on order of the county auditor. *Provided, however,* that all damages assessed as herein provided shall not exceed the sum of ten (\$10.00) dollars for each and every registered sheep, three (3) dollars for each and every unregistered sheep and two (2) dollars for each and every lamb under six (6) months of age killed or rendered worthless by a dog or dogs.

Payment of damages.

SEC. 4. The officer or officers or person chosen as viewer, shall receive compensation at the rate of two (2) dollars per day for services rendered while viewing the loss or damage sustained under this act, to be paid by the county treasurer on warrant of the county auditor out of the fund raised under its provisions, after April first, as provided above.

Penalty for
not reporting
possession
of dog.

SEC. 5. Any person who owns, keeps or harbors a dog or dogs on the first of May, in each year, or afterwards before assessment is made, and who neglects or refuses to report the same for taxation shall upon conviction thereof be deemed guilty of a misdemeanor and be fined in a sum not less than ten (10) dollars nor more than twenty-five (25) dollars, and in default thereof be committed to the common jail of the county for not more than thirty (30) days. And all fines so collected shall be paid into the county treasury of the county and be credited to said special fund.

SEC. 6. Whenever said fund in the hands of the county treasurer equals two thousand (2,000) dollars, then all sums in excess of two thousand (2,000) dollars, on the first of July each year, shall be transferred, after the payment of all losses provided for in this act, to the road and bridge fund of the county.

Penalty for
permitting
dogs to run
at large.

SEC. 7. Any person or persons who keep or harbor, or any owner who permits to run at large a dog or dogs that have bitten, worried, chased, killed or damaged any sheep or lamb, after having been notified that such dog or dogs have bitten, worried, chased, killed or damaged any sheep or lamb, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be punished by a fine of not less than five (5) dollars and not more than fifty (50) dollars, or by imprisonment in the county jail not more than sixty (60) days, or by both fine and imprisonment.

All moneys received from such fines shall be paid to the treasurer of the county and by him credited to the fund hereinbefore provided for.

SEC. 8. This act shall not apply to counties having a population of seventy-five thousand (75,000) or over.

SEC. 9. All acts and parts of acts inconsistent with this act are hereby repealed.

SEC. 10. This act shall take effect and be in force from and after May first, 1901.

Approved April 9, 1901.