furnished and the expenses of such notice. If the owner or custodian be unknown, and cannot by reasonable effort be ascertained, or shall not, within five days after notice redeem such animal by paying the expenses incurred as aforesaid, it may be treated as an estray, and be dealt with as such.

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

Approved April 24, 1907.

## CHAPTER 399-H. F. No. 1011.

An Act authorizing the construction and maintenance of bridges across streams of water forming the boundary line of this state.

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

Construction of bridges.—Section 1. Counties, towns, cities and villages bordering upon streams of water which form the boundary line of this state may construct and maintain foot and wagon bridges across any such stream the same as if such stream was wholly within the limits of the county, town, city or village constructing the same; and any such local subdivision within which such bridge may be desired may singly or in conjunction with other such subdivisions unite in the construction and maintenance of said bridge with any one or more of the local subdivisions in the adjoining state or province into which any such bridge may extend; provided, that in such construction and maintenance the rights of adjoining states and provinces shall in no wise be infringed.

Approved April 24, 1907.

1907 C 400

## CHAPTER 400-H. F. No. 1024,

An Act to amend section 880, Revised Laws, 1905, relating to taxes.

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

Collection of taxes.—Section 1. That section 880, Revised Laws, 1905, be and the same is hereby amended so as to read as follows: