

academies so desiring such privilege shall submit to the same rules and inspection with respect to these examinations as may be provided for state high schools.

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

Approved April 14, 1909.

CHAPTER 189—S. F. No. 413.

An Act relating to poll taxes in villages organized and operated under general laws, and enforcing the collection thereof.

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

Male inhabitant of villages subject to poll tax assessment.—

Section 1. Every male inhabitant in any village in this state organized and operating under general laws, between the ages of twenty-one and fifty years, except paupers, insane persons and others exempted by law, shall be assessed not less than one nor more than four days' labor in each year.

Village council to fix number of days.—Sec. 2. Within twenty (20) days after the annual village election, the village council or governing board shall meet and determine by resolution the number of days of road labor to be assessed against the persons liable therefor in said village for the ensuing year, and shall make a list of all persons in said village liable for road labor, and shall place opposite the name of each person thereon, the number of days of road labor assessed against him, and such list shall be signed by the president and clerk or recorder of such village, and filed with the clerk or recorder thereof, who shall deliver a certified copy thereof to the street commissioner of such village. Such street commissioner may add the names of persons omitted from such list and all new residents that are liable for road labor to the certified copy in his hands, and thereupon such persons shall be liable for the number of days' road labor fixed by such resolution, the same as if their names had been placed on such list before the same was made and filed.

Street commissioner to give notice—Compensation.—Sec. 3.

The street commissioner shall give at least three days' notice to all the persons assessed for road labor, of the time and place when and where they shall appear for work and with what tools. Such persons may appear personally or by able-bodied substitutes, or they may elect to commute for the same or some part thereof. Commutation for labor shall be at the rate of \$1.50 per day, to be paid to the street commissioner within two days

after notice to appear for work. All moneys paid to the street commissioner for labor commuted shall be at once paid by such street commissioner into the village treasury and shall be credited to the road and bridge fund of said village.

Report of street commissioner.—Sec. 4. On or before December 1st in each year, the street commissioner shall render to the village council or governing board of such village, a report in writing containing:

1. The names of all persons assessed to perform road labor with the number of days each has worked.

2. The names of all persons who have commuted and the amount received for such commutation.

3. The names of all persons who have been fined and the amount of each fine, and whether the same has been paid.

4. An itemized account of all moneys paid out by him and the balance remaining in his hands.

He shall then pay over the balance to the village treasurer to be credited to the road and bridge fund of said village.

Misdemeanor for violation.—Sec. 5. Every person assessed to perform road labor in any such village on roads and streets thereof who neglects to appear and perform such labor when duly notified and does not pay his commutation therefor, shall be guilty of a misdemeanor and upon conviction shall be fined not less than five nor more than twenty-five dollars.

Complaint.—Sec. 6. When no satisfactory excuse is rendered to the street commissioner for such neglect or refusal, he shall within nine days after notice has been served, as herein provided, make a complaint to a justice of the peace of such village, and if there be none in such village, then to some justice of the peace of the county in which the village or some part thereof is situated, who shall forthwith issue a warrant directed to the sheriff or any constable of the county, requiring him to arrest such citizen and bring him before such justice to be dealt with according to law.

Disposal of fines.—Sec. 7. All fines collected under the provisions of this act shall be paid by the justice of the peace into the village treasury of the village in which the offense was committed and credited by such village treasurer to the road and bridge fund of such village.

Sec. 8. This act shall take effect and be in force from and after its passage.

Approved April 14, 1909.