

## CHAPTER 265—H. F. No. 507.

*An Act making it a misdemeanor to take and remove automobiles and motor vehicles from any warehouse, garage or building, without the knowledge and consent of the owners.*

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

**Taking and removing automobiles without consent of owner a misdemeanor.**—Section 1. Any person who enters any warehouse, garage or building of any kind and takes and removes therefrom, for his own use or that of others, any automobile or motor vehicle, without the knowledge and consent, expressed or implied, of the owner thereof, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished accordingly.

The fact that such automobile or motor vehicle was voluntarily returned to its original place by the party taking the same before or after the owner discovers such removal, or the fact that the party taking the same was then and there in the employ of the owner of such property shall not be deemed a defense in the prosecution of such offender.

Approved April 20, 1909.

## CHAPTER 266—H. F. No. 548.

*An Act relating to the listing of property for purposes of taxation and amending section 835, chapter 11, Revised Laws 1905.*

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

**Tax commission to prepare forms and classify items—Assessors to fix true value.**—Section 1. Section 835 of chapter 11, General Laws 1905, is hereby so amended as to be and read as follows:

835. The Minnesota tax commission shall prepare suitable forms for the listing of personal property each year.

It may arrange and classify the items of such property in such groups and classes, and from time to time change and separate or consolidate the same as it may deem advisable for securing more accurate information concerning and the more perfect listing and valuation of such property.

The assessor shall determine and fix the true and full value of all items of personal property included in any such list and enter the same opposite such items respectively, and the same shall be assessed for purposes of taxation according to law, so that when completed such statement shall truly and distinctly