Sec. 8. **Penalties**.—Failure to comply with any of the provisions of this act shall be subject to the penalties provided in Section 2389, Chapter 38, Revised Laws of Minnesota, 1905.

Sec. 9. Annual report required.—The state inspector shall be required on or before December 1st of each year to submit a report and financial statement to the governor of the state, covering the year's work.

Sec. 10. \$3,000 appropriated for expenses.—For all expenses necessary to carry out the provisions of this act there is hereby appropriated from the state treasury from moneys not otherwise appropriated the sum of three thousand dollars (\$3,000.00), for the fiscal year ending July 31st, 1914, and the same amount for the fiscal year ending July 31st, 1915. All fees collected hereunder shall be paid into the treasury of the state of Minnesota and added to the state entomologist's appropriation for combating injurious insects.

Sec. 11. Certain sections repealed.—Sections 2383 and 2384 of Chapter 38, Revised Laws of Minnesota, 1905, are hereby repealed.

Sec. 12. Existing emergency declared.—In view of an existing emergency this act is to become a law immediately after its passage and signature by the governor.

Approved April 8, 1913.

CHAPTER 207-S. F. No. 682.

An Act to authorize counties having no railroad connection with the county seat, to aid in the construction of railroads.

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

Section 1. Counties not having railroad connections with county seats may issue bonds for construction of same.—Any county in this state wherein the county seat may have no railroad connection with any other part of the county is hereby authorized and empowered, in the manner herein provided, to aid in the construction of any railroad in such county to be constructed by any railroad company for public use and for such purpose by authority of any law of this state, in the manner hereinafter provided. But no bonds shall be issued by any county to any amount that shall exceed five per cent of the value of the taxable property therein, the amount of such taxable property to be ascertained and determined by the last assessment of said property made, for the purpose of state and county taxation, previous to the incurring of such indebtedness; nor shall such bonds be issued to an amount in excess of five per cent of the assessed valuation of the taxable property in such county. Sec. 2. How aid is to be contributed.—The aid to be contributed to the construction of any such railroad by any such county shall be by the bonds of such county to be issued to or for the use of such railroad company.

Sec. 3. Mutual agreement must be arrived at before issuance.—No such bonds shall be issued to or for the use of any such railroad company until a mutual agreement in relation thereto shall have been arrived at as hereinafter specified; and when such mutual agreement shall have been arrived at, the county commissioners of such county shall be authorized and required to issue and deliver such bonds in conformity with such agreement.

Sec. 4. Railroad company to make proposition in writing. -Whenever any such railroad company specified in the first section of this act, shall desire aid in the construction of its railroad from any county specified in said first section, it shall make and deliver to the county auditor of such county, a definite proposition in writing, signed by the president and secretary of said railroad company, and sealed with its seal, which proposition shall contain a statement of the amount of bonds desired, the time when payable, whether payable before maturity at the option of such county, and the rate of interest which they shall bear; and such proposition shall contain a statement specifying when said bonds are to be delivered with reference to the time of the entire or partial construction of said railroad, and may contain a statement that such bonds may be deposited in escrow prior to delivery to the railroad company; and in that case the proposition shall set forth the full name and residence of the trustee who shall be the custodian of the bonds of said county. The county auditor with whom any such proposition shall be filed, shall immediately endorse thereon the date of its receipt by him, and transcribe the same into the record book of the county.

Sec. 5. Mode of arriving at mutual agreement, and manner of voting on same.—The mode of arriving at such mutual agreement as is hereinbefore specified shall be as follows:

1. Upon receiving such proposition, the county auditor of such county, when directed by the board of county commissioners of said county, shall immediately publish a notice of an election to be held by the legal voters of such county at the usual place or places of holding elections therein and at such time as such auditor may designate, not less than fifteen days or more than thirty days from the date of such order of the county commissioners, which notice shall contain a substantial statement of the proposition by said railroad company for the issue of the bonds of such county. Such notice shall be posted in three public places in each election precinct in such county at least ten days before the day of such election and shall also be published at least twice before such election in one newspaper in each village and city in such county in which a newspaper is published and if there is no newspaper published in such county, then such notice shall be so published in a newspaper published in the nearest place thereto in which one is published.

The vote at such election shall be by ballot prepared by the county auditor of such county and shall be substantially in the form as follows:

"Shall the county of ______ issue its bonds in the sum of _____ with interest at a rate not exceeding _____ per annum for the purpose of aiding the construction of a railroad which is to originate at _____ and to terminate at _____ in said county? Designate your choice by making an "X" opposite the word "Yes" if you vote for the bond issue, or opposite the word "No" if you vote against the bond issue."

In favor of issuing bonds	Yes	,
Against issuing bonds	. No	

2. Such election shall be held and conducted in the same manner that general elections in such counties are by law required to be held and conducted, and the votes cast at such election shall be counted, canvassed and returned in the same manner as the votes at such general elections, and the canvassers shall make, certify, sign and deposit with the county auditor a statement of the result of such election; and such certified statement shall be prima facie evidence of the number of votes cast for or against such proposition, and also of the fact that such election was regularly held and conducted according to law.

3. If in any of such counties any election shall fail to be held on the day appointed therefor, or if the majority of votes cast at any such election shall be against the railroad proposition, such county auditor shall, at the written request of the president of such railroad company, at any time thereafter, when so directed by the board of county commissioners, call another election or elections in the manner provided in this act, upon the same or different propositions of such railroad company; and such other election or elections shall be conducted in like manner and upon like notice as is provided in this act for the first election; provided, that not more than one election authorized by this act shall be held in any one calendar year in the same county.

4. If a majority of the legal voters in any such county, who shall vote upon the question in pursuance of the provisions of this act, shall, as indicated by the official returns of any such election, vote "In favor of issuing bonds" then such mutual agreement for the issue of bonds of such county as provided in this act, shall be deemed and considered to have been arrived at and perfected and thereupon such bonds shall be issued and delivered by the proper officials in conformity with the true intent of such proposition and with the provisions of this act.

Sec. 6. Bonds not to be delivered until railroad is constructed.—No bonds shall be delivered to such railroad company under such proposition until the road, branch or extension thereof for the construction of which the aid has been granted shall have been completed and ready for the passage of cars from the county seat of such county to the point of termination named in such proposition.

Sec. 7. Bonds to be signed by chairman and county auditor. --All bonds issued under this act by any such county, shall be officially signed by the chairman of the board of county commissioners and by the county auditor and sealed with its corporate seal.

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

Approved April 8, 1913.

CHAPTER 208-H. F. No. 41.

An Act relating to the assessment of land through which a drainage ditch has been constructed under county or judicial ditch proceedings.

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

Section 1. Land used for ditch and waste bank to be considered in making assessment.—In all cases where a drainage ditch has been or shall be constructed under county or judicial ditch proceedings, it shall be the duty of the persons and boards having to do with the making of the assessment, when determining the valuation of such land for taxation purposes, to take into consideration a reduction in the acreage of each tract or lot sufficient to cover the amount of land actually used for the ditch and its waste bank.

Approved April 8, 1913.

CHAPTER 209-H. F. No. 175.

An Act relating to certain conveyances between parties sustaining the relation of mortgagor and mortgagee. prescribing the effect thereof and limiting the time within which such conveyances may be adjudged a mortgage.

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

Section 1. Conveyance by mortgagor to mortgagee.--No conveyance absolute in form between parties sustaining the rela-