

CHAPTER 503—H. F. No. 1161.

An act providing for the payment of delinquent taxes against freight line companies.

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

Section 1. **Payment of delinquent taxes by freight line companies.**—If payment is made prior to August first, 1919, the state treasurer is hereby authorized to receive in full payment of gross earnings taxes due from so-called freight line companies for the year 1917 and prior years, the original amount of such taxes, together with interest thereon at the rate of six per cent per annum from the date when the same became delinquent. Accrued penalties and interest in excess of said original tax and interest is hereby abated, providing payment is made prior to the above date.

Approved April 25, 1919.

CHAPTER 504—H. F. No. 1168.

An act amending Sections two (2) and five (5) and six (6) of Chapter 194, Laws 1903, being an act to enable municipalities to establish and acquire building line easements along streets, highways, parks and parkways, and defining the nature of such easements.

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

Section 1. **Acquiring of easements along streets.**—That section 2 of said chapter 194, Laws 1903, be and the same is hereby amended to read as follows, to-wit:

Section 2. Such easement may be acquired by the city council by purchase, or by grant, or by condemnation. It may also be created by dedication by indicating such building line upon any plat hereafter recorded in the office of the register of deeds of the county where the land lies; and city council shall have power to refuse to accept or approve plats of lands unless building lines are shown thereon.

Sec. 2. **Plat to be furnished by city engineer.**—That the first subdivision of section 5 of chapter 194, Laws of 1903, be, and the same hereby is amended to read as follows, to-wit:

Section 5. First; *It shall be the duty of the city engineer or engineer of the board of park commissioners as the case may be, to make and present to the governing body a plat showing the location, course and extent of the easement proposed to be acquired, and the lands and property necessary to be taken or damaged thereby, with the name of the owner of each parcel of such property so far as the engineer can readily ascertain the same. When such plat shall have been adopted by the governing body it shall be filed with the clerk or secretary of the governing body, and shall be held to show correctly the location, course and extent of the easement*