

clerk or secretary of the park board, as the case may be; and the same shall be prima facie evidence of the full and complete condemnation and appropriation of such easement for the public use. As soon as the assessments are confirmed, the secretary of the board of park commissioners or the city clerk, or the clerk of the district court, as the case may be, shall transmit a copy thereof duly certified, to the county auditor of the county in which the lands lie. The county auditor shall include the same in the next general tax list for the collection of state, county and city taxes, against the several tracts or parcels of land, and said assessments shall be collected with and as a part of, and shall be subject to the same penalties, costs and interest, as the general taxes. Such assessments shall be set down in the tax books in an appropriate column to be headed, "Building Line Assessments," and when collected a separate account thereof shall be kept by the county auditor, and the same shall be transmitted to the treasurer of the city, and placed to the credit of the proper fund.

Sec. 9. This act shall take effect and be in force from and after its passage.

Approved April 25, 1919.

CHAPTER 505—H. F. No. 1176.

An act to amend Section 2270, General Statutes 1913, providing for taxation of vessels navigating international waters.

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

Section 1. Distribution of tonnage tax.—That section 2270, General Statutes 1913, is hereby amended to read as follows:

2270. The owner of any steam vessel, barge, boat, or other water craft, owned within or hailing from any port of this state, and employed in the navigation of international waters, annually on or before July 1, may file with the state auditor a verified statement containing the name, name of owner, port of hail, and registered tonnage of such craft, and thereupon may pay into the state treasury a sum equal to *five* cents per net ton of such registered tonnage, and the treasurer shall issue his receipt therefor. Such payment shall be received in lieu of other taxes on such craft, state or municipal, for the year in which such payment is made. On or before December 1 following, such treasurer shall pay one-half of such sum to the treasurer of the county wherein the port of hail of such craft is located.

Approved April 25, 1919.