

the trial is ended the reporter shall file his stenographic record thereof with the clerk, or elsewhere if the judge shall so direct, and, upon request of any person interested, and payment or tender of his fees therefor, he shall furnish a transcript of such record in the words and figures represented by the characters used in making the same, and for that purpose he may take and retain such record so long as may be necessary, when it shall be returned to the files in the office of such clerk.

Sec. 4. Shall act as reporter for other than judge appointing.—Unless otherwise directed by the judge appointing him, the reporter shall serve as such in all matters heard by another judge when acting in place of the former and shall perform in relation to such matters all the duties required of him by law.

Sec. 5. Salary—Per diem in other counties.—The salary of each such reporter shall be Three Thousand Dollars (\$3000.00) per annum in St. Louis county, which shall be paid in equal monthly installments in the same manner as the salary of county officials of said county is paid. In addition to said salary to be paid by St. Louis county, each reporter shall receive the sum of Ten Dollars (\$10.00) per day, for each and every day or part thereof for services while in attendance at sessions of court held in any other counties in said district; and such compensation shall be paid forthwith by the county auditor of each such county by warrant issued on the county treasurer thereof, on the filing by such reporter of a duly itemized and verified bill setting forth the number of days and dates of such service approved by any judge of said judicial district.

Sec. 6. Fees for transcript.—In addition to such salaries the reporter may charge for one transcript of his record ordered by any person other than the judge, fifteen cents per folio thereof and five cents per folio for each manifold or other copies thereof, when so ordered that it can be made with such original transcript.

Sec. 7. Expenses.—Each reporter shall be reimbursed for his actual and necessary traveling and hotel expenses in the performance of his official duties, which reimbursement shall be made forthwith by auditor's warrant issued on the county treasurer, upon filing with the county auditor of the county on behalf of which such expenses was incurred, of a duly itemized and verified statement by such reporter, of such expenses, approved by the judge of such court.

Sec. 8. Inconsistent acts repealed.—All laws and parts of laws inconsistent herewith are hereby repealed.

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

Approved April 23, 1921.

CHAPTER 461—H. F. No. 945.

*Constitution of motor-vehicles, using the public streets and high-
An act concerning the taxation under Article 16 of the State*

ways, in lieu of all other taxes except wheelage taxes, so-called, and concerning the methods of registering and listing such motor-vehicles for taxation and the collection of such tax and the method of preventing escape therefrom.

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

Section 1. **Definitions.**—Wherever in this act the following terms are used, they shall be construed to have the meaning herein ascribed to them:

“Application for Registration” shall have the same meaning as “listing for taxation,” and when a motor vehicle is registered it is also listed.

“Commercial Freighting.”—The carriage of things, other than passengers, for hire, between points not wholly within the limits of the same city, village or borough or contiguous cities, villages or boroughs; provided, that local dray lines carrying baggage or goods to or from a railroad station from or to places in the vicinity thereof shall not be construed to be engaged in commercial freighting.

“Highway.”—Any public thoroughfare for vehicles.

“Motor Vehicles.”—Any self-propelled vehicle not operated exclusively upon railroad tracks, and any vehicle propelled or drawn by a self-propelled vehicle.

“Owner.”—Any person, firm, association or corporation owning or renting a motor vehicle, or having the exclusive use thereof, under a lease or otherwise, for a period greater than thirty (30) days.

“Tractor.”—Any motor vehicle designed or used for drawing other vehicles, but having no provision for carrying loads independently.

“Trailer.”—Any vehicle designed for carrying property or passengers wholly on its own structure and for being drawn by a motor vehicle.

“Semi-Trailer.”—A vehicle of the trailer type so designed and used in conjunction with a self-propelled vehicle that a considerable part of its own weight or that of its load rests upon and is carried by the towing vehicle.

“Truck.”—Any motor vehicle designed or used principally for carrying things other than passengers.

“Registrar.”—The registrar of motor-vehicles, designated in this act.

“Sworn statement.”—Any statement required by or made pursuant to the provisions of this act, made under oath administered by an officer authorized to administer oaths in this state.

“Dealer.”—Any person, firm or corporation engaged in the manufacture, sale or purchase of motor vehicles.

Sec. 2. **What vehicles exempt.**—Vehicles owned and used in the transaction of official business by representatives of foreign powers, by the federal government, the State or any political subdivision thereof, shall be exempt from the provisions of this act

requiring payment of tax or registration fees, but all such vehicles except municipal fire apparatus, police patrols and ambulances, the general appearance of which is unmistakable, shall be registered as herein required and shall display number plates furnished by the registrar at cost. Tractors used solely for agricultural purposes, for drawing threshing machinery or for road work other than hauling material, implements of husbandry temporarily moved upon the highway, road rollers and small trailers of less than 1,000 pounds capacity used with pleasure vehicles on occasional trips shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the provisions of this act.

Sec. 3. Rate of tax on motor vehicles.—(a). Motor vehicles, except as set forth in Section 2 hereof, using the public streets or highways in the state of Minnesota shall be taxed in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village, as provided by law. and shall be privileged to use the public streets and highways, on the basis and at the rates for each calendar year as follows:

Motor vehicles for carrying passengers and hearses.....2% of value.

Provided that the minimum tax on all passenger motor vehicles under 2,000 pounds weight shall be.....\$12.00 and the minimum tax on all passenger motor vehicles 2,000 pounds and over in weight shall be.....\$15.00

Trucks, tractors, trailers and semi-trailers.....2% of value

Provided that the minimum tax on all trucks and tractors of under 2 ton manufacturers' rated carrying or hauling capacity shall be\$15.00

and the minimum tax on all trucks and tractors of 2 ton or over and under 4 tons manufacturers' rated carrying or hauling capacity shall be\$30.00

and the minimum tax on all trucks and tractors of 4 tons and over manufacturers' rated carrying or hauling capacity shall be...\$50.00

and the minimum tax on trailers and semi-trailers shall be...\$2.00 for each ton or fraction thereof of such capacity.

Value during the first three years of vehicle life, construing the year of the model designation as the first year of such life shall be construed to mean the manufacturers' retail list price at the factory, when the vehicle taxed was new.

Value during the fourth and fifth years of vehicle life, so determined, shall be construed to mean such list price less.....25%

Value during subsequent years of vehicle life, so determined, shall be construed to mean such list price less.....50%

Trucks and trailers engaged in commercial freighting, busses and carriers of passengers for hire of over 7-passenger seating capacity, shall pay 25% increase over the tax provided for trucks.

Motor cycles without side car.....\$5.00

Motor cycle side car additional.....\$3.00

When a motor vehicle shall become first subject to taxation

between July 31st and October 1st, the tax for the remainder of the calendar year shall be one-half the tax for a whole year.

When a motor vehicle shall become first subject to taxation after September 30th the tax for the remainder of the calendar year shall be one-fourth the tax for a whole year.

(b) Motor vehicles not subject to taxation as provided in the foregoing section, but subject to taxation as personal property within the state of Minnesota, shall be assessed and valued at thirty-three and one-third per cent of the true and full value thereof and be taxed at the rate and in the manner provided by law for the taxation of ordinary personal property; provided, that if the person against whom any tax has been levied on the ad valorem basis because of any motor vehicle shall, during the calendar year for which such tax is levied, be also taxed under the provisions of this act, then and in that event, upon proper showing, the Minnesota tax commission shall grant such reduction or abatement of assessed valuation or taxes as was occasioned by the so-called ad valorem tax imposed."

(c) The owner of every motor vehicle, not exempted by section 2, shall, so long as it is subject to taxation within the state, list and register the same and pay the tax herein provided annually in advance, provided, however, that any dealer in motor vehicles to whom dealer's plates shall have been issued as herein provided, shall, upon the due listing and application for registration of any used or second hand motor vehicle held by him solely for the purpose of sale of May 15th, 1921, or on the date set for the annual renewal of registration and payment of tax thereafter, be entitled to withhold the tax until the motor-vehicle shall be sold or let for hire to a person not such a dealer, or until used upon the public highways, but no longer than until October 1st following, when the whole annual tax shall become immediately payable with all arrears. Provided, further, than any such dealer, upon such listing and application for registration of a vehicle used solely for demonstration purposes, may in the same manner and for the same time withhold the tax to which such vehicle would otherwise be subject.

(d) The proceeds of the tax imposed on motor vehicles under this act shall be collected by the registrar of motor vehicles and paid into the state treasury and credited to the Trunk Highway Sinking Fund.

Sec. 4. Motor vehicles must be registered.—No motor vehicle, except such as are exempted by Section 2 of this act, shall use or be operated upon the public streets or highways of the state of Minnesota in any calendar year until it shall have been registered as hereinafter required, and the motor vehicle tax and fees herein provided shall have been duly paid and the "number plates" issued therefor shall be duly displayed on such vehicle. No motor vehicle, except as provided by Section 2 of this act, which shall for any reason not be subject to taxation as herein set forth shall use or be operated upon the public streets or highways of this state until

it shall have been duly registered as herein provided, and shall duly display number plates as required by the provisions of this act.

Sec. 5. **Owner shall list.**—(a). Every owner of any motor vehicle in this state, not exempted by Section 2 hereof, shall, before May 15th, 1921; and before January 31st, in each calendar year thereafter, or as soon after such dates as he shall become the owner thereof, file with the registrar on a blank provided by him, a listing for taxation and application for the registration of such vehicle, stating the name and address of the owner, and the nature of his ownership, the name and address of the person from whom purchased, name of manufacturer, name of motor-vehicle, year manufactured, year and number of the model, engine and car number, type of body, the list price thereof at the factory, the weight of the vehicle in pounds, and its rated load carrying capacity or seating capacity, the number of cylinders, and such other information as the registrar may require. The said owner shall make an oath or affirmation before some officer authorized by law to administer oaths or affirmations that the statements made are correct and true; and any false statement wilfully and knowingly made in regard thereto shall be deemed perjury and punished accordingly.

(b). Upon the installation of any new motor or the addition or change of type of any body in or upon any registered motor vehicle, the owner shall file with the registrar a new application blank setting forth such change.

(c). If for any reason the registrar is unable to furnish promptly to the applicant for registration a certificate or plates as herein provided, he shall, in case the applicant shall fill out the part of the application blank provided as a receipt, issue to him such receipt.

Sec. 6. **Registrar shall issue registration certificate.**—The registrar shall file such application, and upon approval thereof and upon payment of the motor vehicle tax, as herein provided, together with all arrears and penalties, if any, and upon the delivery to him of the duly endorsed registration certificate of the former owner as hereinafter provided, or proof of loss provided in lieu thereof, shall assign to it a distinctive number and issue to the owner a "registration certificate," which shall contain the name, place of residence, with street and number, if in a city, and post-office address of the owner, a specific description of the vehicle, and the number assigned, together with a place on the face of the certificate in which the owner shall immediately upon receipt thereof place his signature by which he desires to be identified and, on the reverse side thereof, an assignment and notice of sale or termination of ownership with places for the signature of both seller and purchaser, and a place for assignment of his credit for the tax. The registration certificate shall be retained by the owner until expiration or surrender as herein provided.

Sec. 7. Registrar shall furnish number plates.—The registrar upon such approval and payment shall also issue to the applicant such number plates bearing the abbreviation of the state name and the number assigned, as are required by law. Such plates, or some distinguishing part thereof, shall be of a different color or shade each year, and there shall be marked contrast between the color of the plates and the numerals and letters thereon, and the plates shall be so lettered or spaced or distinguished as to suitably indicate the classification of the vehicle, according to the regulations of the registrar. In lieu of the issue of new number plates, the registrar may furnish, on each annual renewal of registration, a year plate to distinguish the year of registration and classification of the vehicle, and shall furnish therewith screws or other means of attachment to the number plate. Said plate shall bear the identical number shown on the number plates to which it is to be attached, and the calendar year for which it is issued and it shall be valid only for such year. The number herein provided for may be a combination of a letter or sign with numbers. After being issued for use upon a motor vehicle no number plate or number shall be transferred to another vehicle during the same calendar year, unless the vehicle for which the same was theretofore issued shall have been permanently lost, destroyed or removed from the state.

Sec. 8. Registrar to register only on proof of ownership.—

(a). The registrar shall approve no application and issue no number plates for any motor vehicle, except such as may have come direct from the manufacturer, or from another state, unless and until the registration certificate theretofore issued or proof of loss thereof by sworn statement shall be surrendered to the registrar, and he shall satisfy himself from his records that all taxes and fees due hereunder shall have been paid, and indorsements upon the said certificate or sworn proof of loss in writing signed by the seller and purchaser, shall give satisfactory evidence that the applicant for registration is paying or receiving credit for the tax upon the vehicle of which he is the rightful possessor; or, in case such certificate or proof is not available, the registrar or his deputy shall satisfy himself of such fact by personal view of the motor vehicle serial and motor number and by satisfactory evidence of the chain of ownership thereof.

(b). During the year 1921, however, in lieu of the surrender of the registration certificate or view as herein provided, the initial registration of any motor vehicle hereunder may be made upon surrender to the registrar of the register of deed's certificate of title heretofore issued, or upon a statement in writing by a resident of the locality in which the applicant resides that he has examined the motor and serial number of the applicant's vehicle and knows them to be as stated in the application, and that he knows the

model and type of said vehicle to be that stated in the application accompanying the application, sworn to before an officer authorized to administer oaths. Any false statement wilfully and knowingly made in regard thereto shall be deemed perjury and punished accordingly.

(c). Motor vehicles brought into Minnesota hereafter from other states shall not be registered or have number plates issued therefor until such registration certificates or other evidence of title as may reasonably be required from a registrant within that state be surrendered to the registrar in the same manner as certificates of this state, or in lieu thereof, such view and evidence of the chain of ownership be had as will assure the payment of the proper tax so long as the motor vehicle shall be in the state.

Sec. 9. Certificate to expire on Dec. 31.—The registration certificate provided for herein and the right to use the number plates shall expire upon the termination of ownership of any person in the motor vehicle for which the same was issued, or at midnight on December 31st of the year for which issued, provided that during the months of April, May, and June in the year 1921, and the months of January, February and March in other years, upon delivery of such application duly executed into the office of the registrar before May 15th, 1921, and before January 31st, thereafter, accompanied by payment of the proper tax and fee such vehicle shall be deemed to be registered subject to the cancellation, amending or approval of the registration by the registrar, and such vehicle may be used upon the public streets or highways prior to the issuance of the number plates for that year, provided the number plates duly issued for that vehicle and to the same owner for the previous calendar year shall be duly displayed; and provided further, that upon transfer of any motor vehicle and due notice and registration thereof and upon payment of the proper tax and fee, the new certificate and new plates to which the applicant may be entitled shall be forthwith issued.

Sec. 10. Transfer of ownership.—Upon the transfer of ownership, destruction, theft, dismantling as such, or the permanent removal by the owner thereof from this state of any motor vehicle registered in accordance with the provisions of this act, the right of the owner of such vehicle to use the registration certificate and number plates assigned such vehicle shall expire, and such certificate and any existing plates shall be, by such owner, forthwith returned with transportation prepaid to the registrar with a signed notice of the date and manner of termination of ownership, giving the name and post-office address, with street and number, if in a city, of the person to whom transferred; provided, however, that whenever the ownership of a motor vehicle shall be transferred to another who shall forthwith register the same in his name, the registrar may permit the manual delivery of such plates to the new

owner of such vehicle. Whenever any person seeks to become the owner by gift, trade or purchase of any vehicle for which a registration certificate has been theretofore issued under the provisions of this act, he shall join with the registered owner in transmitting with his application the said registration certificate with the assignment and notice of sale duly executed upon the reverse side thereof, or in case of loss of such certificate, with such proof of loss by sworn statement in writing as shall be satisfactory to the registrar.

Sec. 11. **Refunds.**—After the tax upon any motor vehicle shall have been paid for any year, refund shall be made only for errors made in computing the tax or fee. Such refundment shall be made from any funds in possession of the Registrar and shall be deducted from his monthly report to the State Auditor. A detailed report of such refundment shall accompany the report. The former owner of a transferred vehicle by an assignment in writing indorsed upon his registration certificate and delivered to the registrar within the time provided herein may sell and assign to the new owner thereof his right to have the tax paid by him credited to such new owner who duly registers such vehicle.

Sec. 12. **Registrations subject to suspension.**—All registrations and issue of number plates shall be subject to amendment, suspension, modification or revocation by the registrar summarily for any violation of or neglect to comply with the provisions of this act. In any case where the proper registration of a motor vehicle is dependent upon procuring information entailing such delay as to unreasonably deprive the owner of the use of his motor vehicle, the registrar may issue a tax receipt and plates conditionally, upon convincing evidence that the applicant is a person of such permanent abode within the locality where he resides as to make finding him at will reasonably certain.

Sec. 13. **Motor vehicles from other states may run for 3 months without registering.**—Motor vehicles, temporarily within the state, owned by non-residents and which have been properly registered or licensed under the laws of the country or state of the owner, and which carry license number plates according to the laws of such state, and which are accompanied by the registration certificate (if any) used therefor by such state, in the possession of the owner or his agent, may use the public streets and highways of this state for a period no greater than three months in any calendar year without further tax; provided, however, that a non-resident owner of a motor vehicle so registered in such other country or state shall, not later than ten days after commencing to operate said vehicle, or to cause or permit the same to be operated, on any public highway within this state, apply to the registrar for registration of such vehicle, and shall state in addition to such other matters as may be required by the registrar, the name and post-office and residence address of the applicant, together with

the registration number of said vehicle in the country or state in which the same shall be registered. Upon receipt of said application, the registrar if satisfied of the facts stated therein, shall, without charge to the applicant, register said motor vehicle and furnish to the applicant a registration certificate, indicating that the holder thereof has complied with the requirements of this act. This section shall not apply to motor vehicles used in commercial freighting or to motor vehicles of more than seven passenger seating capacity used in carrying passengers for hire.

Sec. 14. Manufacturers not using highways need not register.—(a). Manufacturers within the state, of motor vehicles which shall not use the public highways, or manufacturers distributing such motor vehicles (not designed for sale in this state) from points in this state to other states, shall be exempt from the provisions of this act requiring the listing and registration thereof. The listing and application for registration by dealers or manufacturers' agents within the state, upon a blank furnished therefor by the registrar, of motor vehicles received for sale or use within the state shall be accepted as compliance with the requirements of this act imposed upon the manufacturer. In the case of listing and registration by manufacturers' agents or dealers of motor vehicles not using the public highways no registration certificate shall be issued, but a carbon copy of such list may be retained by the dealer or manufacturer as the registration certificate. Upon the transfer of any motor vehicle by a manufacturer or dealer, for use within the state, whether by sale, lease or otherwise, such manufacturer or dealer shall, within two days after such transfer, file with the registrar upon a blank to be furnished a notice or report containing the date of such transfer, a description of such motor vehicles, and the name, street and number of residence, if in a city, and post-office address of the transferee, and shall transmit therewith the transferee's application for registration thereof.

(b) Upon the transfer of any automobile engine or motor, except a new engine or motor transferred with intent that the same be installed in a new automobile, and whether such transfer be made by a manufacturer or dealer or otherwise, and whether by sale, lease or otherwise, the transferor shall, within two days after such transfer, file with the registrar, upon a blank to be furnished, a notice or report containing the date of such transfer and a description, together with the maker's number of said engine or motor, the name and post-office address of the purchaser, lessee or other transferee.

Sec. 15. Manufacturers and dealers numbers.—Every manufacturer or dealer in motor vehicles, may make application upon a blank provided by the registrar, for a general distinguishing number for use upon all vehicles owned or controlled by him, and used exclusively in his business for demonstration purposes, and

with such application he shall pay \$12.00 per pair for all such number plates required by him. All of said vehicles owned or controlled by such manufacturer or dealer shall be regarded as registered under such general distinguishing number until sold or let for hire. The registrar shall furnish to every manufacturer or dealer whose vehicles are registered in accordance with the provisions of this section, number plates of suitable design, the plates to have displayed upon them the number which is assigned to the vehicles of such manufacturer or dealer, together with such mark as may enable such plates to be distinguished from one another; provided that no dealer or manufacturer shall be issued any dealer's plate in any year unless and until all listings, registrations, notices and reports required of such dealer or manufacturer shall have been duly made, and all taxes, fees and arrears due from him shall be duly paid. Provided, further, no such car shall be used on any public street or highway except for the purpose of in good faith exhibiting or demonstrating the same to a prospective purchaser.

Sec. 16. All machines must be registered—Exceptions.—Every motor vehicle (except those exempted in Section 2 of this act) shall be deemed to be one using the public streets and highways and hence as such subject to taxation under this act if such motor vehicle has, prior to the date set for registration thereof, used such public streets or highways, or shall actually use them, or if it shall come into the possession of an owner other than as a manufacturer, dealer, warehouseman, mortgagee or pledgee. But motor vehicles in transit, by the most feasible route, from the manufacturer, or from outside the state to the dealer, and which properly display the dealer's registration plates, new and unused motor vehicles in the possession of a dealer for the purpose of sale only, and used or second-hand motor vehicles which have not theretofore used the public streets or highways of this state which are in the possession of a dealer for the purpose of sale only and which are duly listed as herein provided, shall not be deemed to be vehicles using the public streets or highways.

Sec. 17. Duplicate plates.—In the event of the defacement, loss or destruction of any number plates the registrar upon receiving and filing a sworn statement of the vehicle owner, setting forth the circumstances thereof, together with any defaced plate and upon payment of a fee of two dollars, shall issue a duplicate or pair of duplicates as may be required. Duplicate registration certificates plainly marked as duplicates may be issued in like cases upon the payment of a 25 cent fee.

Sec. 18. Transfer of ownership.—Every owner or transferor of a motor vehicle who fails or delays for more than two days to surrender the registration certificate and existing number plates as herein provided shall, before he shall be entitled to sell and assign his right to have the tax paid by him credited to the trans-

feree as herein provided, pay to the registrar a fee of 25 cents for each day (not exceeding thirty days) of such delay; and every owner or person charged with the registration of a motor vehicle or payment of tax hereunder who fails or delays for more than two days to register the same or pay such tax as herein provided shall, before he shall be entitled to complete his registration as herein provided, pay to the registrar, a like fee, provided, however, that in the year 1921 and 1922 the registrar may waive such fee of 25 cents for each day of delay. A filing with, or delivery or surrender to the registrar of any application, notice certificate or plates as required by this act shall be construed to be within the requirements of this act if made to the registrar or his deputy at an office maintained therefor, or if deposited in the mail or with a carrier by express with postage or carriage charges prepaid, and properly addressed to the registrar within two days after the transfer of ownership or other occurrence upon which this act provides for such filing, delivery or surrender.

Sec. 19. Tax due May 15, 1921 and Jan. 31 thereafter.—The tax required under this act to be paid upon a motor vehicle shall become due on May 15th, 1921, or as soon after such date as such vehicle shall first use the public streets or highways in the state, and upon January 31st in each year thereafter, and shall become delinquent upon the expiration of two days thereafter, unless paid. Such tax and registration fee for any year may be paid at any time after January first of that year.

Sec. 20. Registrar to file statement of delinquents with clerk of court—Sheriff to collect tax.—The registrar from time to time shall promptly certify to and file with the clerk of the district court of the proper county a statement of all delinquent taxes imposed under the provisions of this act and such certified statement so filed shall be prima facie evidence of the correctness of the tax or taxes therein stated to be delinquent. On or before the tenth secular day next thereafter, any person whose name is embraced in such certified statement may file with the clerk of court an answer verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against him. The answer need not be in any particular form, but shall clearly refer to the tax or penalty intended and set forth in concise language the facts constituting his defense or objection to such tax or penalty. The issues raised by such answer shall stand for trial at any term of court in such county in session when the time to file answer shall expire, or at the next general or special term appointed to be held in such county; and, if no such term be appointed to be held within thirty days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten days' notice. The county attorney of the county within which such taxpayer resides shall prosecute the same. At the term

at which such proceedings come on for trial they shall take precedence over all other business before the court. The court shall without delay and summarily hear and determine the objections or defense made by the answers and at the same term direct judgment accordingly, and in the trial shall disregard all technicalities and matters of form not affecting the substantial merits. If the taxes and penalties shall be sustained, the judgment shall include costs.

Upon the fifteenth secular day next after the filing of such certified statement, the said clerk shall issue his warrants to the sheriff of the county as to all taxes and penalties embraced in the certified statement, except those to which answer has been filed, directing him to proceed to collect the same. If such taxes are not paid upon demand, the sheriff shall distrain sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with a penalty of ten per cent and all accruing costs, together with 25c from each delinquent as compensation to said clerk. Immediately after making distress the sheriff shall give at least ten days' posted notice in the town or district where the property is taken, stating that the property, or so much thereof as will be sufficient to pay the taxes for which it is distrained, with penalties, and costs of distress and sale, will be sold at public vendure at a place and time therein designated, which time shall not be less than ten days after such taking. If such taxes and penalties and accrued costs are not paid before the day designated, the sheriff or his deputies shall proceed to sell the property pursuant to the notice.

If the sheriff is unable, for want of goods and chattels whereon to levy to collect by distress or otherwise the taxes or any part thereof assessed under the provisions of this act, he shall file with the clerk of the court within sixty days following the receipt of such warrants a list of such delinquent taxes, with an affidavit of himself, or the deputy sheriff entrusted with the collection thereof, stating that he has made diligent search and inquiry for goods and chattels from which to collect such taxes and is unable to collect the same. He shall note in the margin of such list the place to which any delinquent taxpayer may have removed, with the date of his removal, if he is able to ascertain the fact. At the time of filing such list he shall also return all the warrants with endorsements thereon showing his doings in the premises, and the clerk shall file and preserve the same. On or before the expiration of seventy days after the receipt of such warrants by the sheriff, the clerk shall deliver such list and affidavit to the registrar, who shall by comparison of such list with the records in his office ascertain whether or not all motor vehicle taxes reported by him to the clerks as delinquent, except those included in such list, have been paid into the office of the registrar.

As to all delinquent motor vehicle taxes not collected by distress

and sale as herein provided, the registrar shall promptly file with the clerk of the district court of the proper county a revised certified statement showing the names of persons to be delinquent, and the amount of tax and penalties owned by each. Within ten days thereafter the clerk shall issue a citation to each delinquent named in the revised list, stating the amount of the tax and penalty and requiring such delinquent to appear on the first day of the next general or special term of the district court in the county, appointed to be held at a time not less than thirty days after the issuance of such citation, and show cause, if any there be, why he should not pay such tax and penalty. The citation shall be delivered for service to the sheriff of the county where such person may reside or be. If such person, after service of citation, fails to pay such tax, penalty and costs to the sheriff before the first day of the term, as aforesaid, or on said day to show cause, as aforesaid, the court shall direct judgment against him for the amount of such tax, penalty and costs. When the sheriff is unable to serve the citation he shall return the same to the clerk with his return thereto to the effect and thereupon, or, if the court decides that service of such citation made or attempted to be made, or the issuance thereof by the clerk, was illegal, the clerk shall issue another like citation requiring such delinquent to appear on the first day of the next general or special term to be held not less than thirty days thereafter in the county, and show cause as aforesaid, and if he fails to pay or to show cause the court shall direct judgment as aforesaid. Whenever the sheriff has been unable to serve any citation theretofore issued or whenever the court decides that the service of any citation theretofore made or attempted to be made, or the issuance thereof by the clerk was illegal, the clerk shall issue another like citation requiring such delinquent to appear as in the case last provided and with like effect; provided, that all citations other than the first shall be issued only upon the request of the county attorney.

When the person to whom a citation is issued is not a resident of the state so that personal service thereof cannot be made, the citation may be served by publication thereof and by attachment as provided by law in a civil action against non-resident defendants, upon affidavit of the county attorney, but no bond on such attachment or entry of judgment shall be required. The citation shall be prima facie evidence of the correctness of the tax or taxes therein stated to be delinquent. No omission of any of the things by law required in relation to such taxes or anything required by any officer to be done prior to the issuance of such citation shall be a defense or objection to such taxes, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting and that such taxes have been unfairly or unequally assessed; and in such case but no other the court may reduce the amount of such taxes and give judgment ac-

cordingly. It shall, however, always be a defense to such taxes that the same have been paid or that the property, because of which the same were assessed, was not subject to taxation.

The clerk shall receive as fees for issuing the citation and perfecting the judgment \$1.50 in cases not contested, and in contested cases such fees as are allowed by law in civil actions, and for each citation issued in cases where the sheriff shall fail after diligent search to find the defendant 25¢. All such fees and costs shall be entered, taxed and made a part of the judgment. Execution shall be issued upon the judgment at the request of the county attorney and shall state that the judgment was obtained for delinquent motor vehicle taxes, and no property shall be exempt from seizure thereunder, and such execution may be renewed and reissued in the same manner as provided by law in case of executions upon judgments in civil actions.

The sheriff or his deputy shall be allowed the same fees for collecting such taxes and for making distress and sale of goods and chattels for the payment of taxes as are allowed by law to constables for making levy and sale of property on execution; traveling fees to be computed from the county seat to the place of making distress, unless such distress is made by his deputy, in which case the same shall be computed from the residence of the deputy. Such fees shall be added to the tax and collected by the sheriff.

If the sheriff shall refuse or neglect to collect any tax levied under the provisions of this act where the same is collectible, or to file the delinquent list and affidavit as herein provided, he shall be held for the whole amount of such taxes uncollected and the same shall be deducted from any bills presented by him to and allowed by the county board, and the amount thereof shall be transmitted to the registrar herein provided for.

Every judgment for motor vehicle taxes shall be docketed and thereafter become a lien upon the real property of the debtor in the county within which the judgment was rendered, to the same extent as other judgments for the recovery of money, and may be docketed in other counties in like manner and with like effect. Whenever a judgment shall hereafter be entered and docketed for the recovery of taxes herein provided for, the same shall bear interest until paid at the rate of six per centum per annum. Upon payment to the registrar of any motor vehicle tax for which judgment has been obtained, the registrar shall deliver a certificate of such fact to the clerk, who shall file the same and satisfy the judgment upon the margin of the record thereof, stating the date of payment, and shall note the satisfaction upon the docket.

Sec. 21. **Manufacturers to file statement.**—Every manufacturer of a motor vehicle sold or offered for sale within this state, either by the manufacturer, distributor, dealer or any other person, shall, on or before the first day of November in each year, and upon

each change thereafter, file in the office of the registrar a sworn statement showing the various models manufactured by him, and the retail list price, rated carrying capacity and manufacturer's shipping weight of each model as of November 1st of that year. The registrar may refuse to register any new or first hand vehicle in this state unless the manufacturer thereof has furnished to the registrar the sworn statement herein provided, for the model of the motor vehicle that is offered for registration. Such list price, rated carrying capacity and listed weight of the vehicle, as set forth in the manufacturer's statement shall be the price, weight or carrying capacity on which the tax of a motor vehicle shall be computed unless grossly at variance with fact; provided that the registrar may, during the year 1921, adopt or designate wholly or in part the chart or list of another state to designate the said price capacity and weight upon which such tax shall be computed. Where the body or any material part of a complete vehicle is added to the motor vehicle the price or value thereof shall be added to the list price upon which to compute the tax. The registrar shall have authority to fix the value, carrying capacity and weight of any rebuilt or foreign car or any car on which a record of the list price, carrying capacity or weight is not available in his office.

Sec. 22. Secretary of State to be registrar.—(a). The Secretary of State shall be the registrar of motor vehicles of the state of Minnesota, and it shall be his duty to exercise all the powers granted to and perform all the duties imposed upon him by this act.

(b). Such registrar shall have power to appoint, hire and discharge and fix the compensation of such deputies and employes, purchase or rent such supplies, and to purchase or rent such office and accounting machines as may be required to enable him to properly carry out the duties imposed upon him by the provisions of this act; provided, that such employes shall be selected on the basis of capacity and efficiency for the particular work to be performed. Before entering upon the discharge of his duties each deputy and each employe having the charge or handling of any money or number plates shall give bond to the state in the sum of at least two thousand dollars or in such larger amount as the registrar may fix conditioned upon the faithful discharge of his duties. Premiums on such bonds shall be paid by the state from money provided for the maintenance of the registrar's office.

(c). The registrar shall keep a suitable record of all motor vehicles using the public streets or highways, and registered in his office, indexed, according to registration number, according to name of owner, according to name and number of car or motor and according to such other information as he shall deem advisable. Duplicates of the certificate of registration shall be used, until a more efficient system is evolved, to make the registration number and owners indexes herein required, and such other copies as are de-

sirable. He may furnish to any one applying therefor transcripts of such records for not less than the cost of preparing the same, provided that any sums in excess of such cost received by the registrar for furnishing such transcripts shall be paid by him into the state treasury. He shall also furnish copies thereof without charge to the chiefs of police of the cities of Minneapolis, St. Paul and Duluth.

(d) He shall keep a record of all motor vehicles listed for taxation or registered, other than those using the public streets or highways, according to the name of the owner.

(e) The registrar shall prepare a brief synopsis of this act, and such other matter dealing with regulations in the use of motor vehicles as he may deem advisable, and furnish a copy of same to each applicant for registration or license and to any other person upon application. He shall prepare, before December 1st preceding any regular legislative session, a report to the legislature containing such information and recommendations as he may deem advisable.

(f) He shall furnish from time to time to the register of deeds of each county in the state forms for listing and for applications for registration as provided herein, and shall before January 1st in each year furnish to the register of deeds of each county and to such others as he shall deem advisable, charts or lists setting forth the tax to which each motor vehicle is subject. The registrar shall immediately destroy all number plates surrendered to him which are unsuitable for further issue and shall cancel by stamp all certificates so surrendered.

Sec. 23. Duties of registrar.—The registrar shall maintain in his office an information bureau to immediately answer such questions through personal inquiry, telephone or letter, as may be answered from his files, and when authorized by an inquirer to telegraph "collect," shall so answer. Registrations and all inquiries and proceedings pursuant thereto shall be made and had with the utmost dispatch, in such manner as to render the most efficient service to the public, on the same day that the application is received, except as provided in Section 9 hereof. The telephone and telegraph shall be immediately used in all cases where reverse or "collect" charges are authorized. The registrar or any deputy or employe shall not be liable to any person for mistake or negligence in the giving of information not wilfully calculated to injure such person. The registration system shall be so conducted, and the requirements thereof so construed as to furnish to members of the public immediate, reasonably accurate and easily accessible information as to any single car about which the inquiry may be made, and to furnish the registrar a means of checking back during any year to determine that all motor vehicles subject to taxation and licensing have had the proper tax or fee paid thereon. The mail or carriers by

express may be used for any notice or delivery required of the registrar.

Sec. 24. Violations—Penalties.—Any person who shall, with intent to escape payment of any tax on a motor vehicle as herein provided, delay or neglect to properly list and apply to register the same, or with intent to prevent the payment or collection of the proper tax, fee or lien thereon, violate or neglect to comply with any of the provisions of this act shall be guilty of a gross misdemeanor.

Sec. 25. Same.—Any person who shall use or cause any motor vehicle to be used or operated in violation of the provisions of this act, or while a certificate of registration of a motor vehicle issued to him is suspended or revoked, or who shall knowingly deliver a motor vehicle to another to be used or operated in violation of this act, or who shall violate any of the provisions thereof, shall be guilty of a misdemeanor.

Sec. 26. Same.—Any person who shall loan or use any number plate or registration certificate upon or in connection with any motor vehicle except the one for which the same was duly issued, or upon any such motor vehicle after the said certificate or plates or the right to use the same have expired, or any person who shall retain in his possession or shall fail to surrender as herein provided any such number plate or registration certificate shall be guilty of a misdemeanor.

Sec. 27. Same.—Any person who shall deface or alter any registration certificate or number plate or retain the same in his possession after the same has been defaced or altered shall be guilty of a misdemeanor.

Sec. 28. Invalidity of one part not to affect whole of act.—The various provisions of this act shall be severable and if any part or provision shall be held to be invalid it shall not be held to invalidate any other part or provision hereof.

Approved April 23, 1921.

CHAPTER 462—H. F. No. 987.

An act to provide for the incorporation, organization and government of cities of ten thousand (10,000) inhabitants or less, (cities of the fourth class).

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

Section 1. Cities of fourth class may be incorporated—Procedure.—The inhabitants of contiguous territory not organized as a city and having not less than one thousand (1,000) inhabitants and not more than ten thousand (10,000) inhabitants may become incorporated as a city of the Fourth Class as hereinafter provided: