

the state it shall be necessary to cover with such building or buildings in order to comply with section one hereof, and said commission shall thereupon make an order as to each railroad in the state specifying the size of the building or buildings necessary at each location where such repair or construction work is carried on, and it shall thereupon be the duty of each railroad company to forthwith erect such buildings and have all the same ready for occupancy not later than September 1st, 1922. *The railroad and warehouse commission may, upon application made, after a thorough investigation, permit any person, firm or corporation subject to the provisions of this act, to deviate from the specifications and requirements hereinbefore provided for, when, in the judgment of said commission, a strict compliance with the provisions herein would be impracticable or unnecessary.* Provided, that any employe who while engaged in the performance of his duty is required or permitted to ride on the top or side of a car in putting the car or cars into or taking them out of any such building, may be injured or killed by reason of any structure or obstruction or any part or portion of said building having been placed or built in closer proximity to the tracks upon which said cars are being moved, than eight feet from the center of said tracks or twenty one feet from the tops of the rails thereof. shall not be deemed to have assumed the risk thereby occasioned or to have been guilty of contributory negligence, although such employe continued in the employ of the person, firm or corporation using said tracks, after the location of such obstruction or portion of said building shall have been brought to his knowledge and the exercise of permission from the Railroad and Warehouse Commission as provided for herein, shall be at the sole risk of the employer and owner of said building.

Approved April 23, 1921.

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CHAPTER 482—S. F. No. 364.

*An act to provide the place and method of assessing the personal property of electric light and power companies.*

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

Section 1. **Electric light and power companies to be assessed where property is located.**—Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 23, 1921.