

Section 1. Taxation of motor vehicles.—Motor vehicles using the public highways of this state and owned by companies whose property in this state is taxed on the basis of gross earnings shall be registered and taxed as provided for the registration and taxation of motor vehicles by Laws 1921, Chapter 461, as now or hereafter amended.

Sec. 2. Gross earnings tax not to apply.—The tax on basis of gross earnings paid by any such company shall be in lieu of all other taxes upon its property as now provided by law, except motor vehicles using the public highways of this state.

Approved April 24, 1929.

CHAPTER 362—H. F. No. 1067

An act authorizing and empowering the board of county commissioners of any county in this state coming within certain specified limitations, in which is situated any navigable lake, or the major portion thereof under certain conditions to repair any or all dams located on any stream affecting the water level in said lake, or under certain conditions to build such other dam or dams as said board may deem necessary.

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

Section 1. County Board in certain counties may build dams.—The Board of County Commissioners of any County in this State having a population of 400,000 inhabitants or over and now or hereinafter having property of an assessed valuation of not less than Three Hundred Fifty Million Dollars (\$350,000,000) exclusive of money and credits, and having a bonded indebtedness of not to exceed Nine Million Dollars (\$9,000,000) inclusive of bonds issued to defray the cost of permanently improving State Trunk Highways, which bonds the State of Minnesota has heretofore agreed to pay under the provisions of Chapter 522, General Laws of 1921, in which all or the major part of any part of any navigable lake is situated, the height of water in which said lake has been heretofore determined by said Board of County Commissioners pursuant to the laws of the State of Minnesota and which height has been maintained by a dam constructed pursuant thereto, is hereby authorized and empowered, in order to improve the navigation in such lake and/or to promote the

public health or welfare, to repair, reconstruct, or rebuild such dam or dams whenever the same may seem necessary and in addition thereto shall have full power and authority, if in the judgment and discretion of said board it may seem necessary, to construct another or other dams at such different location or locations on the outlet of said lake as shall be determined by said board. In the event that a new dam is constructed the said Board of County Commissioners shall have full power and authority to remove any dam rendered useless by the construction of said new dam.

In the event that said board shall determine that it is necessary to repair, rebuild, or reconstruct any such dam or to remove any such dam and construct a new dam at any other or different location on the outlet to such lake said board shall proceed to determine said question and the damages, if any, to the property owners by reason of the construction of such dam and the assessments for benefits by reason of its construction in the manner and under the procedure prescribed in Section 6588 to 6594 inclusive, General Statutes 1923, provided, however, that whenever the Board of County Commissioners shall decide to proceed under the above sections and under Chapter 41 of said statutes and/or to assess benefits thereunder, and eminent domain proceedings shall be brought in the District Court having jurisdiction, it shall not be necessary to serve the notice of hearing as provided by Section 6541 of said Chapter 41, but two weeks' published and posted notice of said hearing shall be sufficient to give the Court jurisdiction. Said notice shall be published for two successive weeks prior to the date of hearing in two legal papers of said county, if there be two, otherwise in one paper and true copies of said notices shall be posted in three public places in said county, one of which shall be at the county seat thereof.

Provided also, that in the event a dam is contemplated to be built on the outlet of a lake at a point lower than an existing dam, the persons petitioning for the construction of such dam shall either deliver deeds or perpetual easements to said County of all lands to be flooded thereby or shall give bond to reimburse the County for all damages occasioned by the building of such new dam, except that the County Commissioners shall have authority to appropriate not to exceed \$1,000.00 to pay general damages, if any, to property owners on said lake who own property above such old dam if such deeds or perpetual easements are not delivered, or such bonds given, or if all damages which shall occasion any expense to the county shall exceed \$1,000.00 said proceedings shall be abandoned.

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

Approved April 24, 1929.