

Certain exemp-
tions.

SEC. 18. This act shall not be construed to charge taxes against any property that at the time the same may have be [been] purchased in good faith appeared upon the books of the county as clear and free from any prior taxes thereon.

When act to take
effect.

SEC. 19. This act shall take effect and be in force from and after its passage.

Approved March 9, 1874.

CHAPTER IV.

AN ACT TO AMEND SECTION SIX (6) OF CHAPTER ONE HUNDRED AND FOUR OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-THREE, PROVIDING FOR THE COLLECTION OF TAXES AGAINST RAILROAD COMPANIES.

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

Duty of railroad
commissioner in
case of failure to
make return of
gross earnings.

SECTION 1. That section six (6) of chapter one hundred and four of the general laws of the year A. D. one thousand eight hundred and seventy-three be, and the same is hereby amended so as to read as follows :

Sec. six [6.] If any railroad company in this state shall fail to make a return of its gross earnings, and the whole thereof, at the time and in the manner provided by law, it shall be the duty of the railroad commissioner to notify the treasurer or accounting officer of such neglect or default, and if the same shall continue for thirty days after serving such notice, such company shall be subject to a penalty in an amount equal to twenty five per cent. of the tax imposed upon such company to be added to and collected with such tax, and in case such railroad company shall fail within thirty days after such notice to make such return of its gross earnings, and the whole thereof at the time, and in the manner provided by law, then in that case it shall be the duty of the state treasurer to fix the amount of such gross earnings and tax together with such penalty, basing his actions upon the best evidence he can obtain without expense to the state, and

make an entry of the amount of such gross earnings and tax and penalty in the books of his office, which said entry when so made shall stand in the place of the report required by law to be made by said company, and shall in all courts of this state, and for all purposes be conclusive evidence of the facts therein stated. The certificate of the state treasurer that any such tax or per centum of gross earnings, or any part thereof, is unpaid and due from any railroad or corporation, and stating the amount thereof together with such penalty shall be full and complete, and sufficient warrant for the collection by sale or otherwise of the said tax or per centum of gross earnings or any part thereof; *Provided*, That any railroad company may elect to pay its taxes semi-annually on the first days of August and February for the preceding six months of each year. Commencing January first and July first, respectively, and file with the railroad commissioner its written assent to the provisions of this act, and in such case the taxes of such roads for the year one thousand eight hundred and seventy-three, shall be due and payable on the first day of July, one thousand eight hundred and seventy-four, and thereafter on the first days of February and August of each year, and shall be enforced under the provisions of this act and such laws as may be hereafter passed.

When gross earnings, tax and penalty to be fixed by state treasurer,

Railroad companies may elect to pay semi-annual tax.

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

When act to take effect.

Approved Feb. 28, 1874.

CHAPTER V.

AN ACT TO PROVIDE FOR THE ASSESSMENT AND COLLECTION OF A TAX FOR STATE PURPOSES.

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

SECTION 1. There shall be levied on all the taxable property in the state of Minnesota, for the year eighteen hundred and seventy-four, for state purposes, a tax of a certain number of mills and parts of mills on each dollar

Taxes to be levied for what purpose.