

words "the rendition of" and asserting instead of those words, the words "entry of judgment on", also by striking out the fourth (4th) section of said act the words "rendition of" and by inserting instead thereof the words "entry of judgment on" also by inserting the words "after judgment" after the words "claimant within one year" in said fourth (4th) section.

SEC. 2. This act shall take effect and be in force from and after its passage and shall apply to all actions whether heretofore or hereafter commenced; *provided, however*, that this act shall not apply to any action now pending in which judgment has already been entered.

When act to take effect.

Approved April 24, 1889.

CHAPTER 191,

[S. F. No. 542.]

AN ACT TO REPEAL CHAPTER ELEVEN (11) OF THE GENERAL LAWS OF EIGHTEEN HUNDRED AND EIGHTY-SEVEN (1887), ENTITLED AN ACT FOR THE TAXATION OF RAILROAD COMPANIES.

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

SECTION 1. That chapter eleven (11) of the general laws of eighteen hundred and eighty-seven (1887) be and the same is hereby repealed.

Taxation of railroads.

SEC. 2. This act shall be submitted to a vote of the people of the state for their approval or rejection at the next general election; and each of the legal voters of said state may, in their respective districts, at said election, vote for or against said act and the returns thereof shall be made and certified and the result thereof declared, in the manner provided by law for returning, certifying and canvassing votes at general elections for state officers and declaring the result thereof; and if it shall appear therefrom that a majority of the electors of the state voting at said election have voted in favor of said act, then within ten (10) days thereafter the governor shall make proclamation thereof, and such act shall thereupon take effect and be in full force for all purposes.

Shall be submitted to a vote of the people.

SEC. 3. The ballots used at said election by those voting in favor of said act shall have written or printed or partly written and partly printed thereon the following: "For repeal of act of eighteen hundred and eighty-seven (1887), relating to taxation of railroad companies—Yes," and the ballots used at said election by those voting against

Form of ballot.

said act shall have written or printed or partly written or partly printed thereon the following: "For repeal of act of eighteen hundred and eighty-seven (1887), relating to taxation of railroad companies—No."

When act to
take effect.

SEC. 4 This act shall take effect and be in force from and after its passage.

Approved April 24, 1889.

CHAPTER 192.

[S. F. No. 503.]

AN ACT TO AMEND SECTION SIXTY (60) OF CHAPTER ELEVEN (11) OF THE GENERAL STATUTES OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT (1878), AS AMENDED BY SECTION SEVEN (7) OF CHAPTER TWO (2) OF THE GENERAL LAWS OF MINNESOTA, FOR THE YEAR EIGHTEEN HUNDRED AND EIGHTY-FIVE (1885), RELATING TO THE ASSESSMENT AND COLLECTION OF TAXES.

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

SECTION 1. That section sixty (60) of chapter eleven (11) of the general statutes of Minnesota of one thousand eight hundred and seventy-eight (1878), as amended by chapter two (2), section seven (7), of the general laws of the state of Minnesota for the year eighteen hundred and eighty-five (1885), be amended by adding thereto the following proviso:

Collection of
taxes, citation
how and on
whom to be
served on non-
residents, etc.

"*Provided further,* That where a citation is not served by reason of the fact that the person against whom such tax is assessed is a non-resident of the state of Minnesota, or by reason of the fact that such person shall have died and his estate shall have been administered and assigned, or by reason of the fact that the administrator or executor of an estate or the assignee for the benefit of creditors or any other person acting in a position or capacity of trustee shall have been duly discharged from his trust by a court of competent jurisdiction after the time when the property in his charge shall have become subject to taxation and before the total amount of such taxes shall have been ascertained and levied. In any such case a new citation shall issue in a proceeding brought by the county attorney of the proper county against such non-resident or against the persons to whom the residue of any estate of any deceased person, or the persons (not a creditor) or persons to whom the residue of any estate assigned for the benefit of credit-