

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-

ors, shall be assigned, which proceeding shall be brought in the name of the state of Minnesota or of the proper county, and in any such action, proceedings may be had by attachment or garnishment as in civil actions; and such proceedings may be brought against any one of such persons receiving the residue of such estates, and the court may acquire jurisdiction by publication of such citation in the same manner as in the publication of the summons in proceedings in attachment against non-residents, and such proceedings may be brought to final judgment in the same manner as provided in proceedings in citation for non payment of personal property taxes; and all the said taxes, penalties, officer's fees and statutory costs as provided in civil actions shall be inserted in such judgment, and execution may issue thereon as provided in relation to executions upon judgments entered for the non-payment of personal property taxes.

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

When act to take effect.

Approved April 24, 1889.

CHAPTER 193.

[S. F. No. 172.]

AN ACT TO AMEND SECTION SIXTY (60), OF CHAPTER ELEVEN (11), OF THE GENERAL STATUTES OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT (1878), RELATING TO TAXES, BY ADDING TO THE SAID SECTION SIXTY (60) AS THE SAME WAS AMENDED BY SECTION SEVEN (7) OF CHAPTER TWO (2), OF THE LAWS OF ONE THOUSAND EIGHT HUNDRED AND EIGHTY-FIVE (1885), AN ADDITIONAL CLAUSE.

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 one thousand eight hundred and seventy eight (1878) as amended by section seven (7) of chapter two (2), of the laws of one thousand eight hundred and eighty-five (1885), be and the same is hereby further amended by adding to said section, the following clause:

SEC. 2. *Provided further,* that in case any person against whom such tax is claimed resides out of the state of Minnesota at the time of the issuing of such citation, and thereafter, so that service of said citation cannot be obtained upon said person, then, and in that case, said action

Collection of taxes, action how commenced in case of non-residents.