

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.

and proceeding may be commenced by the issuing and publication of a summons and by attachment as provided in reference to other actions and proceedings, and in accordance with the provisions of the statutes of Minnesota under title nine (9), of chapter sixty-six (66), of the general statutes of one thousand eight hundred and seventy-eight (1878). Said proceedings shall be commenced and maintained in the name of the county wherein said citation would have been issued, had the person against whom such tax is claimed have been a resident of the state of Minnesota; and the said attachment may be issued upon the affidavit of the county attorney, and without the giving of any bond or undertaking, as required by said title nine (9), of chapter sixty-six (66) aforesaid.

When act to
take effect.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved March 7, 1889.

CHAPTER 194.

[S. F. No. 458.]

AN ACT AUTHORIZING THE APPORTIONMENT OF CERTAIN EXPENSES INCURRED IN THE COLLECTION OF TAXES IN BROWN COUNTY.

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

Expenses
charged pro
rata.

SECTION 1. That the expenses incurred by the county of Brown in enforcing the collection of taxes upon lands omitted from assessment for certain years, in the case of the State vs. The Winona & St. Peter Land Co., may be charged pro rata to the several funds for which said taxes were assessed, and when paid shall be paid out of said funds in proportion to the ratio said expense bears to said funds.

SEC. 2. Nothing in this act shall be construed as confirming the validity of any claim for services rendered or claimed to be rendered in collecting the taxes referred to in section one (1) of this act.

When act to
take effect

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved March 26, 1889.