

## CHAPTER 7.

S. F. No. 274.

AN ACT TO AUTHORIZE THE ABATEMENT OF TAXES IN CERTAIN CASES.

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

Abatement of taxes on certain railroad lands prior to bona fide purchase.

SECTION 1. In all cases where railroad lands situated and being in the counties of Martin, Jackson, Cottonwood and Murray have been purchased by an actual *bona fide* purchaser prior to January first (1st), one thousand eight hundred and ninety-one (1891), from any railroad company, has been assessed and taxed for taxes for years prior to the date of such purchase, and such taxes remain unpaid, the state auditor is hereby authorized, and he shall, upon the application of the owner of said land, duly countersigned by the auditor of the county in which such land is situated, abate the same, and direct that all such taxes be stricken from the tax books of such county, and the land be discharged from the lien thereof; *Provided, however,* That such application shall be made under oath, and shall contain the date of the purchase of such land, the amount of such taxes, and the year or years for which the same were assessed and extended against such land; and *Provided further,* That the provisions of this act shall not apply to any purchaser of any such land who, at the date thereof, was in any manner connected with the company owning such land, either as an officer, stockholder or director thereof.

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

Approved April 14, 1891.

## CHAPTER 8.

[H. F. No. 172.]

AN ACT TO PROVIDE FOR THE ASSESSMENT, TAXATION AND COLLECTION OF TAXES OF TELEGRAPH AND TELEPHONE LINES WITHIN THE STATE OF MINNESOTA.

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

Telegraph and telephone lines to be taxed on valuation.

SECTION 1. That all telegraph and telephone lines heretofore or hereafter built and operated within this state shall be subject to taxation as hereinafter required.

SEC. 2. That it shall be the duty of the president, vice president, manager or superintendent of every corporation, association, partnership or person owning or operating any telegraph or telephone line within this state, the rate and manner of taxation of which for any purpose has not been fixed and prescribed by special charter granting such franchise, or by laws providing for taxation on gross earnings of railroads, to furnish the state auditor, on or before the first (1st) Monday in July, eighteen hundred and ninety-one (1891), and each year thereafter, on or before the first (1st) Monday in July, a statement under oath and in such form as the auditor may prescribe, showing the following facts:

Statement to be made before July 1, annually.

*First*—The total number of miles owned, operated or leased within the state, with a separate showing of the number leased.

Miles owned or operated.

*Second*—The total number of telegraph and telephone stations on each separate line, and the total number of telegraphic and telephonic instruments in use therein, together with the total number of stations mentioned.

Total stations and instruments.

*Third*—The total number of miles in each separate line or division thereof, together with the number of separate wires thereon, and stating the counties through which the same are carried.

Miles by divisions and counties.

*Fourth*—The average number of telegraph and telephone poles per mile used in the construction and maintenance of said lines.

Poles per mile.

SEC. 3. That upon the receipt of said statement from the several companies, the auditor of state shall lay the same before the state board of equalization at its annual meeting, which board shall proceed to assess said telegraph and telephone lines at the true cash value thereof.

To be assessed by state board of equalization.

SEC. 4. That the said state board shall also at said meeting determine the rate of tax to be levied and collected upon said assessment, which shall not exceed the average rate of taxes, general, municipal and local, levied throughout the state, which tax shall be in lieu of all other taxes, state and local, and shall be payable into the state treasury.

Rate of tax to be levied.

SEC. 5. The taxes levied as provided by this chapter shall become due and payable at the state treasury on the first (1st) day of January following the levy thereof, and if such taxes are not paid as herein provided, it shall be the duty of the treasurer of state to collect the same by distress and sale of any property belonging to said company, in the same manner as required of county treasurers in like cases by the general statutes relating to collection of taxes on personal property, and the record of the state board in such cases shall be sufficient warrant therefor.

Tax payable January 1, annually.

SEC. 6. If the officers of any such company fail to make and file the report required in section two (2) of this act,

Penalty to be added for failure to report.

such neglect shall not release its line from taxation, but the state board shall proceed to assess the line notwithstanding, adding thereto thirty (30) per centum on the assessable value thereof as penalty.

Repeal of former laws providing for taxation of gross earnings.

SEC. 7. That Chapter sixty-eight (68) of the General Laws of the extra session of eighteen hundred and eighty-one (1881), Chapter one hundred and thirty-eight (138) of the General Laws of eighteen hundred and eighty-seven (1887), Chapter one hundred and thirty-nine (139) of the General Laws of eighteen hundred and eighty-seven (1887), and all acts and parts of acts inconsistent herewith, be and the same are hereby repealed.

SEC. 8. This act shall take effect and be in force from and after its passage.

Approved April 11, 1891.

## CHAPTER 9.

[H. F. No. 966.]

### AN ACT FOR THE PRESERVATION, PROPAGATION AND PROTECTION OF THE GAME AND FISH OF THE STATE.

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

Board of game and fish commissioners.

SECTION 1. There is hereby created a board to be known by the name of The Board of Game and Fish Commissioners of the State of Minnesota, which board shall be composed of five (5) members, who shall be appointed by the governor, for the term of six (6) years each, in the manner hereinafter set forth, and who shall serve without compensation, either direct or indirect, and shall constitute the first board under the provisions of this act, one of whom shall hold his office as a member of said board until the first (1st) day of April, eighteen hundred and ninety-three (1893), two (2) of whom shall hold until the first (1st) day of April, eighteen hundred and ninety-five (1895), and the remaining two (2) of whom shall hold until the first (1st) day of April, eighteen hundred and ninety-seven (1897); and the said persons shall, immediately after this act goes into effect, assemble at the state capitol, and, by lot, decide between themselves as to their respective terms of office.

Terms of office.

Appointment by the governor.

SEC. 2. The governor shall, on or before April first (1st), eighteen hundred and ninety-three (1893), appoint a member of said board, and on or before the first (1st) day of April in each odd-numbered year thereafter, he shall make similar appointments of members of said board, in place of the members whose terms shall expire; and, in case of any vacancy in the office of any member of said board, said vacancy shall be filled by appointment by the governor for the unexpired term.