CHAPTER 40.

An act to repeal chapter fifty-four (54), general laws, sextra session, eighteen hundred eighty-one (1881), relating to a specific tax on mining property and products.

Whereas, Section one (1), article nine (9) of the constitution of the state of Minnesota provides that all taxes to be raised in this state shall be as nearly equal as may be; and

Whereas, The attorney general of our state on May 19, 1896, gave it as his opinion that the said chapter fifty-four (54), general laws, extra session, eighteen hundred eighty-one (1881), is clearly in violation of the constitution, whereupon the real and personal property of mining companies in this state was assessed and taxed for the year eighteen hundred ninety-six (1896) upon a cash valuation basis; therefore

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

SECTION 1. That chapter fifty-four (54), general laws of extra session, one thousand eight hundred and eightyone (1881), "An act to encourage mining in this state by providing a uniform rule for the taxing of mining property and products," approved Nov. 22, 1881, be and the same is hereby repealed.

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

Approved March 9, 1897.

CHAPTER 41.

An act to amend sections seven thousand four hundred County jails. and thirty-three (7433) and seven thousand four hundred and thirty-six (7436) of general statutes 1894, being sections seventeen (17) and twenty (20) of chapter one hundred and fifty-seven (157) of the laws of 1893, entitled "An act to regulate the construction and management of county jails."

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

SECTION 1. That sections seven thousand four hundred and thirty-three and seven thousand four hundred and thirty-six (7433 and 7436) of general statutes 1894, the same being sections seventeen (17) and twenty (20) of chapter one hundred and fifty-seven (157) of the laws of the state of Minnesota for the year one thousand

S. F. No. 421.

Specific tax on mining property repealed.

S. F. No. 32,

eight hundred and ninety-three (1893), be and the same is hereby amended so as to read as follows:

SEC. 2. Sec. 7433. Furnishing liquors to convicts forbidden—exception: No sheriff, jailer, keeper of any jail, or any other person shall, under any pretense, give, sell or deliver to any person committed to any person for any cause whatever, any spirituous liquor, or any mixed liquor, part of which is spirituous, or any wine, cider or strong beer, unless a physician certifies in writing that the health of such prisoner requires it, in which case he may be allowed the quantity prescribed and no more.

SEC. 3. Sec. 7436. Penalties for violation of requirements. If any sheriff, jailer, keeper of any jail, or any other person shall violate the provisions of sections fourteen, fifteen, sixteen, seventeen, eighteen or nineteen, he shall in each case be guilty of a misdemeanor; and such sheriff, jailer or keeper of any jail, or any other person shall, on a second conviction, be further sentenced to be incapable of holding the office of sheriff, deputy sheriff, jailer or keeper of any jail for the term of six (6) years.

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

Approved March 9, 1897.

S. F. No. 136.

Certificates

of sale.

CHAPTER 42.

An act legalizing official certificates of sale and the record thereof heretofore made under mortgage powers, executions, judgments, orders and decrees, and prescribing the force and effect of such certificates and affidavits and records.

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

Force and effect of certificates of sale of real property under power of sale.

SECTION 1. That in all cases where real property has been duly sold under a power of sale in the usual form, contained in a duly executed and recorded mortgage, or under a duly rendered judgment, order or decree of a court of competent jurisdiction, or upon a valid execution, and an official certificate of such sale in due form of law has been duly made, acknowledged and delivered by the proper officer to the purchaser, and such certificate has been duly filed for record and actually recorded after expiration of twenty (20) days from the date of such sale or certificate, in the office of the regis-

Spirituous liquor forbidden to prisoners except on physicians' certificate.