

shall have furnished to the secretary of state satisfactory evidence that all of the work of preparation, printing and binding of said books was done in the state of Minnesota.

SEC. 4. Unless the contract herein directed to be made with the said Dufresne be duly executed and security for the faithful performance of the same be given within twenty (20) days after the passage of this act, then the secretary of state is hereby authorized and directed to let said contract to any other person, firm or corporation who will publish the reports upon the terms herein provided, and in letting said contract preference shall be given to any person, firm or corporation residing within this state who will agree to perform said contract according to its terms. And if at any time during the period covered by this act the person holding such contract with the state for the publication of said reports shall fail or neglect to comply with the terms of said contract in any material respect, the secretary of state is hereby authorized to declare such contract cancelled and to relet the publication of said reports to some other person, firm or corporation who will perform the same, but upon the same terms and conditions herein before provided as to the manner and method of doing the work.

In event of non-fulfillment of contract secretary of state authorized to make new contract.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved March 26, 1897.

CHAPTER 79.

H. F. No. 163.

An act to amend section fifty-eight (58) of chapter eleven (11) of the general statutes of eighteen hundred and seventy-eight (1878), as amended by section five (5) of chapter two (2) of the general laws of Minnesota for the year eighteen hundred and eighty-five (1885), relating to the assessments and collection of taxes.

Assessment and collection of taxes.

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

SECTION 1. That section fifty-eight (58) of chapter eleven (11) of the general statutes of eighteen hundred and seventy-eight (1878), as amended by section five (5) of chapter two (2) of the general laws of Minnesota for the year eighteen hundred and eighty-five (1885), be and the same is hereby amended so as to read as follows:

Amendment.

Personal property taxes delinquent Mar. 1st. penalty 10 %

Sec. 58. All unpaid personal property taxes shall be deemed delinquent on the first (1st) day of March next after they become due; and thereupon a penalty of ten per cent shall attach and be charged upon all such taxes. On the first day of April in each and every year the county treasurer shall make a list of all such delinquent personal property taxes, which he shall immediately certify to the clerk of, the district court of his county. Any person whose name is embraced in such list as so filed as aforesaid, may, on or before the fifteenth day of April next after such filing, file in the office of said clerk an answer, verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against him.

Answer of delinquent tax payer to stand trial before district court.

Such answer need not be in any particular form, but shall clearly refer to the tax or penalty intended, and set forth, in concise language, the facts constituting the defense or objection to such tax or penalty. Such answers as shall be filed within the time hereinbefore prescribed as to the taxes or penalties embraced in said list as filed, shall stand for trial at any term of the district court in the county wherein such proceedings are pending, in session at the time when the time to file answers as aforesaid shall expire, or at the next general or special term appointed to be held in said county; and if no general or special term shall be appointed to be held therein within thirty days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten days' notice. It shall be the duty of the county attorney of the county within which said taxes are levied, if there be one, and if there be none, then of the county within which such proceedings are instituted, to take charge of and prosecute such proceedings.

Precedence of all other business before the court.

At the term at which such proceedings come on for trial, they shall take precedence of all other business before the court. The court shall without delay and summarily hear and determine the objections or defenses made by the several answers, direct judgment accordingly, at the same term, and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits. If said taxes and penalties shall be sustained by the court, said judgment shall include costs. Upon the fifteenth secular day of April next after the filing of said list the said clerk shall as to all the taxes and penalties embraced in said list (except such as respecting which answer shall have been duly filed) issue his warrants to the sheriff of the county, directing him to proceed to collect the same, and if such taxes are not paid upon demand, said sheriff shall distrain

Judgment and method of collection.

sufficient goods and chattles belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of ten per cent, and all accruing costs, together with twenty-five cents from each delinquent, as compensation to said clerk.

The sheriff shall immediately proceed to advertise the same in three public places in the town or district where such property is taken, stating the time when and the place where such property will be sold; and if the taxes for which such property is distrained, and the costs which accrue thereon, are not paid before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such sheriff, or his deputy, shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay such taxes and the costs of such distress and sale.

Sheriff to advertise sale.

SEC. 2. This act shall apply to all personal property taxes and penalties, whether levied for the year A. D. 1896, or hereafter to be levied; *provided*, that this act shall not deprive any taxpayer of the remedy of paying any tax claimed to be unjust or illegal under protest, and bringing an action for the recovery of same in any case where such remedy is now allowed by law.

Act applies to 1896 taxes and thereafter.

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

Approved March 26, 1897.

CHAPTER 80.

S. F. No. 550.

An act to amend section eleven of chapter forty-three of the general statutes of one thousand eight hundred and seventy-eight, being section four thousand two hundred eighty-four of the general statutes of one thousand eight hundred ninety-four, and relating to uses and trusts.

Relating to uses and trusts.

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

SECTION 1. That chapter forty-three of the general statutes of Minnesota of one thousand eight hundred and seventy-eight, being section four thousand two hundred eighty-four of the general statutes of one thousand eight hundred ninety-four, relating to uses and trusts, be amended by adding a new subdivision to section eleven of said chapter, to be numbered seventh, so as to read as follows:

Amendment.