

place where such property will be sold; and if the taxes for which said 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.

SEC. 2. This act shall apply to all personal property taxes and penalties, whether levied for the year A. D. 1898, 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.

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

Approved April 18, 1899.

Application
of law.

CHAPTER 247.

H. F. No. 357.

An act to provide for the incorporation of bridge companies.

Bridge com-
panies, incor-
poration of.

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

SECTION 1. Corporations for the purpose of erecting and maintaining bridges over any lake, river or stream of water in the State of Minnesota, forming the boundary thereof, may be formed and continue to be a corporation under and subject to the provisions of title one (1) of chapter thirty-four (34) of the General Statutes of one thousand eight hundred and seventy-eight (1878) and the acts amendatory thereof, and such corporations shall have the same powers and be subject to the same provisions as railroad companies.

May be formed
under title 1,
c. 34, G. S.
1878, to erect
bridges over
state bound-
ary waters.

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

Approved April 18, 1899.