

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

Approved April 8, 1903.

H. F. No. 293.

CHAPTER 138.

Listing
property.

An act to amend section one thousand five hundred fourteen (1514) of General Statutes of one thousand eight hundred ninety-four (1894), in regard to the listing of real and personal property.

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

SECTION 1. That section one thousand five hundred fourteen (1514) of the General Statutes of one thousand eight hundred ninety-four (1894) be and the same is hereby amended so as to read as follows:

Assessed in
even num-
bered years.

All real property in this state, subject to taxation, shall be listed and assessed every even-numbered year, with reference to its value on the first day of May preceding the assessment; and all real estate becoming taxable any intervening year shall be listed and assessed with reference to its value on the first day of May of that year. Personal property shall be listed and assessed annually, with reference to its value on the first day of May.

Assessed on
1st of May.

Personal property purchased or acquired on the first day of May shall be listed by or for the person purchasing or acquiring it.

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

Approved April 8, 1903.

H. F. No. 299.

CHAPTER 139.

Grants village
authority to
vote bonds
for street
railroad
purposes.

An act empowering village councils in villages of less than three thousand (3,000) inhabitants to grant authority for the construction of street railway lines for the purpose of connecting such villages with surrounding territory, and legalizing and confirming such authority heretofore granted by such village councils.

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

SECTION 1. That the village council of any village in this state having a population of less than three thousand