CHAPTER 375.

An act fixing the mileage and fees to be paid to constables, police officers and city and village marshals for serving and executing summons, process, subpoenaes, commitments and other legal papers in criminal cases in counties having a population of not less than seventy-five thousand (75,000) and not more than one hundred and fifty thousand (150,000) inhabitants.

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

That in all counties in this state that now Applies to SECTION 1. have, or that may hereafter have, a population of not less 76,000 to than seventy-five thousand (75,000) and not more than habitants. one hundred and fifty thousand (150,000) inhabitants, sheriff or deputy sheriffs, constables, police officers and city and village marshals shall be paid at the rate of ten cents per mile actually traveled in serving or executing any summons, process, subpœna, commitment or any other legal paper in any civil or criminal case, when the distance actually and necessarily traveled in the service or execution and return of any such summons, process, subpœna, commitment or other legal paper does not in the aggregate exceed sixty miles. When the distance actually and necessarily traveled by any such sheriff or deputy sheriffs, constable, police officer, city or village marshal in the service or execution and return of any such summons, process, subpœna, commitment or other legal paper in any criminal case exceeds sixty miles in the aggregate. then such officer hereinbefore mentioned shall not be paid any mileage for any such service or execution and the return thereof, but he shall be paid therefor at a rate not to exceed three dollars per day for the time necessarily consumed in traveling and performing such duty, and in addition thereto he shall be paid all his necessary traveling expenses necessarily incurred therein and actually paid out in money.

SEC. 2. No mileage fee or per diem shall be paid to No mileage any such sheriff or deputy sheriffs, constable, police of- is paid. ficer, city or village marshal for the service, execution or return of any such summons, process, subpœna, commitment or other legal paper in any such criminal case when such officer is paid a salary by any city, village or muni-

H. F. No. 235.

Mileage and fees of constables, police officers, etc.

when salary

cipality for performing such service, but such officer may be reimbursed for any money actually and necessarily paid out by him for necessary traveling expenses in the execution, service or return of any of such instruments herein enumerated.

SEC. 3. All acts and parts of acts inconsistent herewith are hereby expressly repealed.

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

Approved April 21, 1903.

H. F. No. 518.

Taxation of freight

line companies.

CHAPTER 376.

An act to impose a tax on the property in this state of freight line companies.

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

SECTION I. That any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of operating cars, not otherwise listed for taxation in Minnesota, for the transportation of freight, whether such freight be owned by such company or any other person or company, over any railway line or lines, in whole or in part within this state, such line or lines not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator car, or by some other name, shall be deemed a freight line company.

SEC. 2. Annually, during the month of July, every such freight line company shall make and file with the state auditor in the form prescribed by him'a statement, verified by the oath of the person, agent or officer making the same, containing the facts existing on the first day of July and with reference to the business of such company for the fiscal year ending June thirtieth next preceding, as follows:

File statement with auditor.

Contents of statements,

I. Name of the company.

2. The nature of the company, whether a person, agent, trustee, lessee, receiver, mortgagee in possession, or other person, or a joint stock company, partnership, association or corporation.

3. The location of its principal office. If an associa-