

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 All acts and parts of acts inconsistent herewith are hereby expressly repealed.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

## 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:

Taxation  
of freight  
line  
companies.

SECTION 1. 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.

File  
statement  
with  
auditor.

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:

Contents of  
statements.

1. 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-

tion, partnership, or corporation, when and where organized or incorporated.

4. The name and postoffice address of the person, or of its president, secretary, auditor, treasurer, superintendent or general manager.

5. The name and postoffice address of its chief officer or managing agent in Minnesota.

6. Its capital stock: (a), authorized; (b), issued.

7. The number of shares of stock: (a), outstanding; (b), not issued; (c), treasury.

8. The par and market value, or if there be no market value, the actual value of its shares of stock.

9. A statement of the situation and value of its real estate in Minnesota.

10. The actual cash value of its personal property, including moneys and credits, in Minnesota.

11. The total cash value of all its real estate situated outside of Minnesota.

12. The total value of all its personal property, including moneys and credits, situated outside of Minnesota.

13. The total number of miles of railroad over which the cars of said company were run during such year, and separately the number of miles over which said cars were run in this state, so as to show the total wheelage of such cars, and the wheelage in this state.

14. Such other facts or information as such company may deem material upon the question of the taxable value of its property within this state.

SEC. 3. The state board of equalization, as now existing or hereafter modified or changed, shall for the purpose of this act constitute a board of appraisers and assessors. The board shall annually, at its annual meeting, as herein provided, assess the property of freight line companies representing capital and property of such companies owned or used in Minnesota. On the meeting of the board, the state auditor shall lay before it the statements and schedules returned to him under section two (2) hereof. The state auditor shall by registered letter give notice to the officer of such company attesting its report of the time and place when and where such company may appear before the state board of equalization and be heard in respect to the assessment to be made upon its property.

Board of  
appraisers  
and as-  
sessors.

State auditor to make statement to board.

SEC. 4. The state auditor shall lay before the said board at its meeting all statements made to or by him under the provisions of this act. After hearing the testimony or arguments which such company may offer, the board shall proceed to determine the true value in money of the entire property of such freight line company in Minnesota, according to the following rules:

Ascertain value of capital stock.

(a) It shall find, ascertain and determine the actual value in money of the entire amount of the capital stock of such freight line company; and from the amount so obtained and determined, it shall deduct the actual value of all its real estate outside this state; and the remainder shall be taken and considered as the actual value of the capital stock of such company.

(b) The board shall then divide said amount by the total number of miles of railroad over which the cars of such company were run in order to obtain the value per mile, and shall then multiply such value so obtained by the total number of miles of railroad over which the cars of said company were run in this state; and the result shall be taken and considered as the actual cash value of the property of such freight line company within the state of Minnesota, and subject to the assessment and taxation in this state.

Report to state auditor.

SEC. 5. The state board of appraisers and assessors, shall, on or before the first Monday in October, report to the state auditor the amounts fixed by it as the value of the property of freight line companies in Minnesota; at the same time the board shall file with the state auditor the statement of the various companies and other papers before it. The rate of tax to be levied upon such assessment shall be the average rate of taxation in the state for all purposes, state and local, as shown by the abstracts of the tax lists of the various counties on file in the state auditor's office for the year in which the assessment of such freight line company is made.

Auditor shall draw for amount of tax.

SEC. 6. It shall be the duty of the state auditor in the month of February following the assessment to make his draft upon such freight line company for the amount of tax found to be due under this act, and shall place said draft in the hands of the state treasurer for collection; said draft shall state the amount of the assessment, the rate of tax levy, and the amount of the tax, and such taxes when paid into the state treasury shall be in lieu

of personal taxes of every nature against such freight line company, and shall be credited to the general revenue fund in the state treasury.

SEC. 7. If any freight line company shall fail to make the report herein required, the state auditor shall proceed upon the best information he may be able to obtain to make a statement for such company, to be laid before the state board of assessment, as hereinbefore provided; and shall notify such company by registered letter of his action. Any such company may appear and be heard, as hereinbefore provided; but when the assessment is made the state board shall add to the amount of the tax ten per cent as a penalty for the failure of such company to make its report. And if any such freight line company shall fail to pay the tax levied against it as hereinbefore provided, the attorney general shall proceed by action, in the name of the state, against such company, to collect the same, together with a penalty of ten per cent on the total amount of such tax and costs of suit.

When  
companies  
fail to  
report

SEC. 8. All acts and parts of acts in relation to the assessment and taxation of freight line companies, or in conflict with the provisions of this act, are hereby repealed.

SEC. 9. The state auditor shall furnish, upon application, the blanks to be used in making the statement called for by this act.

SEC. 10. This act shall take effect and be in force from and after its passage.

Approved April 21, 1903.

## CHAPTER 377

H. F. No. 532.

*An act to authorize the various counties of the state to pay bounties for killing crows.*

Crow  
bounty.

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

SECTION 1. The board of county commissioners of the various counties of the state may authorize the destruction of crows at the expense of the county, and by resolution provide for the payment of a bounty not exceeding 10 cents for each crow killed during the periods between the fifteenth day of May and the fifteenth day of June, and between the fifteenth day of August and the fifteenth day of September of any year.

County  
commission-  
ers may  
authorize  
destruction.