

collected and fully paid, as provided in said chapter 230, Laws 1905.

**Fees.**—Sec 7. The fees of the register of deeds for recording such supplemental list and statement shall be paid by the county, on the allowance of the board of county commissioners, and said statement, after the same has been recorded, shall be returned to the auditor to be by him placed with other papers relating to such ditch, and carefully preserved by him.

**Appeal.**—Sec. 8. Any person or corporation aggrieved thereby may appeal from the order of the board of county commissioners, made with reference to such reassessment, for the same reasons and in the manner prescribed in section 12, Laws 1905.

Sec. 9. This act shall take effect and be in force from and after its passage.

Approved April 19, 1907.

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#### CHAPTER 247—S. F. No. 685.

*An Act to amend section 1559 of chapter 16, Revised Laws of 1905, relating to intoxicating liquors.*

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

**Notice and penalty.**—Section 1. That section 1559 of chapter 16, Revised Laws of 1905, be amended so as to read as follows:

Section 1559. Every person selling liquor to a minor, habitual drunkard, or person under guardianship, after written notice by a parent, husband, wife, child, guardian, master or employer, of such minority, habitual drunkenness, or guardianship, or in the case of an habitual drunkard after written notice by the mayor, chief of police or any member of the council of the municipality in which such habitual drunkard resides, or member of the county board of the county in which such habitual drunkard resides, and within one year after such notice in case of an habitual drunkard, and in other cases during the continuance of the minority, or guardianship, shall be punished by a fine of not less than fifty dollars, nor more than one hundred dollars, or imprison-

ment in the county jail for not less than 30 days nor more than 90 days.

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

Approved April 19, 1907.

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#### CHAPTER 248—S. F. No. 736.

*An Act to constitute borough councils, boards of equalization, and to prescribe and define their duties and powers.*

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

**Board—how constituted—powers and duties.—Section**

1. The borough council of every borough in this state shall constitute and be a borough board of equalization and shall be sworn according to law as such board and meet in the council room of the borough on the first (1st) Monday of July of every year, for the purpose of reviewing the assessment of real and personal property within and for said borough, as the same is assessed and returned by the borough assessor, and shall alter, revise, amend and equalize said assessment as it deems just and proper. A majority of such board shall constitute a quorum to transact business. Such board of equalization is vested with and shall perform all the powers and duties which are or may be vested in or imposed upon either town or county boards of equalization under the general laws of the state so far as applicable, but shall not be restricted by any limitations in respect to reducing aggregate sums of real or personal property as returned by the assessor, and may raise the valuation of any real estate without notice to the owner. Said board of equalization may sit from day to day or adjourn from time to time as it may deem proper, until it shall have completed the equalization of said assessment. It shall complete such equalization on or before the third (3rd) Monday of July of each year, and shall have power to employ such clerk or clerks as may be necessary to complete the same within said time, and said assessment when so equalized shall be subject to review only by the state board of equalization. Every person aggrieved by an assessment shall have the right to appear before such board and present his grievance for its consideration. When the