

CHAPTER 46—S. F. No. 270.

An Act to appropriate money for the purpose of purchasing seed grain for farmers whose crops were destroyed in whole or in part by excessive rainfall in the years 1905 and 1906, and to provide for the manner of its distribution and the repayment of the same.

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

\$25,000 appropriated.—Section 1. That the sum of twenty-five thousand dollars (\$25,000), or so much thereof as may be necessary, be and the same hereby is appropriated out of any moneys in the state treasury not otherwise appropriated, for the purpose of purchasing seed grain for farmers whose crops were destroyed in whole or in part by excessive rainfall in the years 1905 and 1906.

How obtained—duty of county auditor.—Sec. 2. Any person desiring to avail himself of the benefits of this act shall make an application in writing verified by his oath, stating the number of acres of grain he had in crop in the years 1905 and 1906, and the number of acres destroyed by excessive rainfall, the number of acres owned or occupied by him and which he intends to sow or plant to crops in the season of 1907, and the number of bushels and kinds of grain necessary to seed the same, which application he shall file with the auditor of the county in which he resides. It shall be the duty of the county auditor to file all such applications by him received, and on or before April first (1st), 1907, he shall give public notice by publication in the official paper in the county, for at least one week before the day of meeting, that the county commissioners of said county will meet at his office at a date to be named in said notice, for the purpose of considering the applications which may be received on or before the day of such meeting. The board of county commissioners shall meet on the date so fixed by the auditor and consider all such applications, and make all necessary inquiries into the circumstances of each applicant to ascertain that his case comes within the intent of this act, and thereupon shall, by resolution, fix the amount of money to be allowed to each applicant for the purchase of seed grain, and the total amount for which said county makes applications; and the said county auditor shall forthwith transmit a copy of such resolution to the state auditor who shall file the same in his office, and such resolution shall be deemed and taken to be

an application by said county for a loan to it from the state, for the amount specified in said resolution, and an agreement on the part of said county to repay the amount received by said county, with interest thereon at the rate of 4 per cent per annum; *provided* that no applicant who has or is able to buy sufficient grain for seeding purposes shall be granted any aid under the provisions of this act.

Duty of state auditor.—Sec. 3. The state auditor shall on the first day of April, 1907, consider all the applications certified to him as aforesaid, and shall thereupon distribute the moneys made available for this act between the several counties whose auditors have certified, said applicants; and in case the amount made available by this act is less than the amount asked for by said counties the state auditor shall set apart to each applicant such proportion to amount of its application as the amount asked for bears to the whole amount applicable under this act. But no county shall be awarded a greater sum than is known to have been applied for. Upon such determination by the state auditor he shall immediately certify to the several county auditors and transmit to the several county treasurers the amount allowed to his respective county, which said sum shall draw interest at the rate of four per cent per annum. And in case the amount so allowed is less than the amount applied for by said county, the county auditor shall immediately set apart to each applicant such proportionate amount of his application as the amount asked for by him bears to the whole amount allowed to said county, and upon his giving the receipt hereinafter provided for, shall give to said applicant his warrant on the county treasurer for the amount due such applicant.

County auditor to keep account of applications.—Sec. 4. It shall be the duty of the county auditor to keep a correct account of the applications and the amount allowed to each person under the provisions of this act, and a correct description of the land upon which the seed is to be sown and the crops raised from the seeds so provided for. He shall also require every person to whom such loan is made to sign a receipt therefor, which shall embody an agreement on the part of the borrower that he waives the benefit of any and all exemptions as to the tax to be levied for its repayment. and providing that the county shall have a first lien on the land for which said grain is provided, if owned by him, and upon the crop to be raised on said land for which said seed grain is

provided, and the whole thereof, to the extent of the amount of said loan, and interest thereon at the rate of 4 per cent per annum, which lien shall take precedence of all other liens or claims upon said crop, and that said loan shall be repaid on or before November 15th, 1907, to the said county treasurer of the county in which said loan is situated, which receipt shall be filed with said county treasurer, and said county treasurer shall endorse on each of said receipts the amount paid thereon, and the date when the same is paid, and deliver up said receipt when paid in full, and shall keep a separate account of all moneys so collected under this act, and shall transmit the same to the state treasurer in the same manner and at the same time as state taxes are transmitted.

Any person availing himself of the benefits of this act, who shall sell or otherwise dispose of any portion of the grain threshed from such crops or said seed grain without first repaying into the county treasury, as above provided, the amount of said loan out of the first moneys from the sale of any part of said grain or shall use the money received by him under provisions of this act for any other purpose than herein specified, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be imprisoned in the county jail not to exceed one year.

Amount loaned to be levied as a personal tax.—Sec. 5. In case of a loss or failure of any such crop upon which a lien is so reserved for the collection of said seed grain loan, or if the same for any reason remains unpaid, the amount so loaned shall be levied as a personal tax in the next assessment of taxes after November 15th, 1907, by the said county auditor, and shall be collected as other personal taxes are now collected, except that there shall be no exemption therefrom; and when collected said taxes shall be transmitted by the county treasurer with other state taxes, a separate account thereof being rendered with the remittance.

Duty of state auditor as to taxes.—Sec. 6. In case the amount so furnished to any county or any part of said amount, or any amount or any part thereof heretofore furnished to any county for the purpose of providing seed grain, shall remain unpaid on the 1st day of July, 1908, it shall then be the duty of the state auditor, and yearly thereafter until said sums due the state have been fully paid, at the time of certifying the state tax to the several county auditors, to also certify to each auditor to whose county any such loans

have been made, and which in whole or in part remain unpaid, the tax necessary to be levied to meet the unpaid balance of such loan and an excess of fifty per cent thereof with interest at the rate hereinbefore specified.

And it shall be the duty of every such county auditor forthwith to levy and extend such tax and excess upon the taxable property of said county. Such tax shall be levied, collected and paid into the county and state treasuries in the same manner as state taxes are paid and any excess collected over the amount actually due and paid to the state, as well as all tax levied under the provisions of section five of this act, which is collected after the amount due the state is fully paid, shall be credited to the general fund of the respective counties.

Misdemeanor for county commissioner to grant to illegal applicant.—Sec. 7. Any county commissioner who knowingly allows or aids in allowing to any applicant under this act any money for the purchase of seed grain, unless such applicant belongs to the class herein referred to, who are destitute of needed seed grain, shall be guilty of misdemeanor.

Sec. 8. This act shall take effect and be in force from and after its passage.

Approved March 16, 1907.

CHAPTER 47—H. F. No. 59.

An Act to provide for liens upon horses and other animals for the cost of shoeing the same.

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

Lien for shoeing.—Section 1. Every person who shall shoe or cause to be shod by his employes any horse, mule, ox or other animal shall have a lien upon the animal shod for his reasonable charge for the shoeing of the same, and each lien conferred by this act shall take precedence of all other claims or liens thereon, not duly recorded prior to the recording of the claim of lien, as hereinafter provided, but such lien shall not attach where the property has changed ownership prior to the filing of such lien.