ness is defined by Revised Laws 1905, § 777, and its amendments, shall not exceed ten per cent of its assessed valuation, or in the bonds of any county, city, town, village, school, drainage or other district, created pursuant to law for public purposes in Iowa, Wisconsin and North and South Dakota, or in the bonds of any city, county, town, village, school district, drainage, or other district created pursuant to law for public purposes, in the United States, containing at least thirty-five hundred inhabitants; provided that the total bonded indebtedness of any such municipality or district shall not exceed ten per cent of its assessed valuation."

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

Approved March 27, 1913.

CHAPTER 125-S. F. No. 612.

An Act to amend Chapter 147. General Laws of Minnesota for the year 1909, being an act authorizing the railroad and warehouse commission to keep up the physical valuation of railroad properties in this state, and requiring the railroad companies to furnish the necessary information for such purpose.

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

Section 1. Statement as to physical valuation of railroads ordered continued.—That Section 1 of Chapter 147 of the Gencral Laws of Minnesota for the year 1909, be and the same is hereby amended so as to read as follows:

"Section 1. The railroad and warehouse commission, hereinafter called the commission, is hereby authorized, at all times, to keep up the physical valuation of the railroad properties of this state, and to that end all railroad corporations under the supervision of the commission are required to furnish to the commission on December 31st of each year, unless further time be granted by the commission, and at such other times as the commission may require, a detailed statement showing changes in the physical conditions of its properties in this state and the elements of cost entering into such changes in both debits and credits of such property, and the distribution of the debits and credits, whether charged to operating or capital accounts, verified by the president, chief engineer, general auditor or comptroller in such manner and form as the commission may prescribe, covering the year ending June 30th, next preceding."

Sec. 2. Powers given to commission.—The commission shall have the authority to examine all books, contracts, vouchers, receipts and all other papers or documents that it may deem

necessary for the purposes of this act.

Sec. 3. Penalty for failing to comply.—Any such corporation failing to comply with the provisions of this act or any order of the commission made thereunder, shall forfeit for each day's default, one hundred dollars, to be recovered in a civil action in the name of the state.

Sec. 4. This act shall take effect and be in force from and

after its passage.

Approved March 27, 1913.

CHAPTER 126-S. F. No. 613.

An Act to amend Section 2032 of the Revised Laws of 1905 and Chapter 260 of the General Laws of the year 1907, relating to the construction of railroads and the giving of notice and the filing of maps thereof with the railroad and warehouse commission and providing penalties for the violation thereof.

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

Section 1. Actual cost of railroad to be filed with commission.—That Section 2032, Revised Laws of 1905 and Chapter 260, General Laws for the year 1907, be and the same is hereby amended so as to read as follows:

"Section 2032. New roads—Notice to commission—Filing of maps, etc.—Every railroad company having constructed any railroad by way of branch or extension or otherwise, before opening the same to public use, shall notify the commission that the same is finished and in a safe condition for operation, and shall file with said commission a map and profile thereof with table of grades, curvatures and mileage, and a statement of other chaarcteristics of such road and an itemized statement showing the actual cost thereof; all of the foregoing to be in such form as the commission shall prescribe and to be attested by the oath of the president or other managing officer, and the chief engineer of the company.

Before the new line is operated as a public road, the commission shall inspect the same or cause it to be inspected and furnish the company with a certificate showing the compliance with the foregoing conditions, that the road has been inspected

and found to be in safe condition for operation.

Provided, however, that whenever it is found desirable to operate any portion of any new railroad built or any new branch or extension, or otherwise, before completion of the same, the commission may on application authorize the operation of such portion thereof pending the completion of the entire road under such terms and conditions as the commission may impose in the interests of the public."