

Sec. 5. To be completed by June 1st, 1917.—The transcribing of judgments pursuant to the provisions of this act must be completed by the clerk of the district court of any such county not later than the first day of June 1917.

Sec. 6. This act shall take effect and be in force from and after its passage.

Approved February 1, 1917.

CHAPTER 13—H. F. No. 42.

An act entitled, "An act providing for the issuance and sale of interest bearing certificates of indebtedness to refund the outstanding certificates of indebtedness of any county which has issued and sold these certificates of indebtedness under the provisions of Chapter 130, General Laws of 1907, the amount of such refunding certificates of indebtedness not to exceed \$600,000."

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

Section 1. **\$600,000 refunding interest bearing certificates authorized.**—The County Board of any county in this state may issue and negotiate the sale of interest bearing certificates of indebtedness of said county to take up and refund the outstanding certificates of indebtedness of said county heretofore issued and sold under the provisions of Chapter 130, General Laws of 1907, the amount of such refunding certificates of indebtedness not exceeding the sum of \$600,000, to be issued as hereinafter provided in this act.

Sec. 2. **County board to determine denominations and interest not to exceed 4½ per cent.**—That said certificates of indebtedness shall be of such denominations and in such sums as the board of county commissioners shall determine, and shall bear interest at the rate of not exceeding 4½ per cent per annum, payable semi-annually. The principal of said certificates of indebtedness shall become due and payable at such time or times as the board of county commissioners shall determine, except that they shall not be issued for a period exceeding ten years; said board of county commissioners may provide that a portion of said certificates shall fall due in each successive year after the date of their issue.

Sec. 3. **Certificates to be signed by chairman and attested by auditor.**—The certificates of indebtedness issued under this act shall be signed by the chairman of the board of county commissioners and attested by the county auditor, and sealed with his official seal, and be made payable at such place as the board of county commissioners shall by resolution determine.

There shall be attached to each certificate coupons evidencing the semi-annual installments of interest to fall due on the same, and which interest coupons shall be attested by the facsimile of the signature of the chairman of the board of county commissioners and of the county auditor.

Sec. 4. Tax levy for payment of interest and principal.—The board of county commissioners shall annually after the date of the issuance of said certificates of indebtedness levy a tax upon the taxable property of the county in addition to all other taxes levied, sufficient to pay the interest annually accruing upon the certificates of indebtedness issued in pursuance of this act, and in advance of the maturity of the principal of any of said certificates shall in like manner levy a tax upon the taxable property of said county, sufficient to pay such principal when due.

Sec. 5. County auditor to advertise for bids for the sale of certificates to highest bidder or bidders.—Before any such county shall be authorized to issue any certificates of indebtedness as herein authorized, the county auditor shall give notice by advertisement, published for at least one issue in each of at least three consecutive weeks in one daily newspaper published in said county, that bids will be received by the county board of said county for the sale of such certificates at the time named in such advertisement. The county board shall sell such certificates to the highest bidder or bidders, but in no case for less than par.

Sec. 6. This act shall take effect and be in force from and after its passage.

Approved February 6, 1917.

CHAPTER 14—H. F. No. 68.

An act to amend Chapter 518, General Laws of 1913, an act creating the department of labor and industries, and providing for a board of examiners to govern appointments therein, and to repeal Sections 1789, 1790, 1791, 1792, 1793, 1794, 1795, 1796 and 1797, Revised Laws of 1905, Chapter 356, General Laws of 1907, Chapter 180, General Laws of 1907, Chapter 497, General Laws of 1909, and providing penalties for the violation thereof.

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

Section 1. Giving of information, refusal to testify, refusal to admit certain evidence, or refusal to file reports, declared a misdemeanor.—Section 14 of Chapter 518, General Laws of 1913, is amended to read as follows: Any officer, agent, or employe