

part of the resolution of the common council of any such city or village having more than 6,000 and less than 9,000 inhabitants, and not less than \$3,500,000 and not more than \$4,500,000 of assessed valuation; hereafter accepting the provisions of this act, it may be determined and provided that said commission shall include two additional members to be chosen from the members of said council, whose term of office shall be fixed by said council at the time of their appointment, and shall not in any event extend beyond the time that they shall respectively hold office as such councilors; upon the expiration of the term of office of any member so appointed, the council shall appoint from among its number another member of said commission and shall fix the term of office which shall not extend beyond the time that he shall hold office as such councilor."

Sec. 2. Law repealed.—That Section 1855, General Statutes, 1923, be and the same is hereby repealed.

Approved April 23, 1925.

CHAPTER 328—H. F. No. 885.

An act to amend Section 5228, General Statutes 1923, so as to make certificates issued thereunder prima facie evidence of the contract of sale of hay covered by such certificates.

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

Section 1. Weighers' certificate to be prima facie evidence of facts.—That Section 5228, General Statutes 1923, be and the same hereby is amended so as to read and be as follows:

"Sec. 5228. Said weighers and inspectors of hay and straw shall give upon request of any person interested certificates under their hand and seal showing the amount of each weight, or if inspected, the grade, number of car or cars weighed or inspected, if any, the initial of said car or cars, hay yard where weighed or inspected, date of weighing or inspecting and contents of car, provided that such certificate of weights shall be admitted in all actions either at law or in equity as prima facie evidence of the facts therein contained, and as prima facie evidence that any contract of sale and purchase of such hay was made upon such weights and grades, but the effect of such evidence may be rebutted by other competent testimony."

Approved April 23, 1925.

CHAPTER 329—H. F. No. 888.

An act to amend Sections 2274, 2275 and 2276, General Statutes 1923, relating to the taxation of freight line companies.

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

Section 1. Statement to be filed.—That Section 2274, General Statutes 1923, be amended to read as follows:

Sec. 2274. Every railroad company using or leasing the cars of any freight line company shall, upon making payment to such freight line company for the use or lease, after December 31st, 1925, of such cars withhold from such payment six per cent of as much thereof as shall constitute gross earnings of freight line companies, as defined by Section 2273, General Statutes 1923. On or before August 1 and February 1, respectively, of each year such railroad company shall make and file with the tax commission a statement, and a duplicate thereof with the public examiner, showing the amount of such payment for the next preceding six-month period ending June 30 and December 31, respectively, and of the amounts so withheld by it. If any railroad company shall fail to make such report, or shall fail to withhold six per cent of such payment as hereby required it shall not be entitled to deduct from its gross earnings for purposes of taxation the amounts so paid by it to freight line companies.

Sec. 2. Duty of Tax Commission.—That Section 2275, General Statutes 1923, be amended to read as follows:

Sec. 2275. Upon the filing of such report it shall be the duty of the tax commission to inspect and verify the same and assess the amount of taxes due from freight line companies therein named. Any freight line company against which a tax is assessed under the provisions of this act may at any time within fifteen days after the last day for the filing of reports by railroad companies, appear before the tax commission at a hearing to be granted by the commission and offer evidence and argument on any matter bearing upon the validity or correctness of the tax assessed against it, and the tax commission shall review its assessment of such tax and shall make its order confirming or modifying the same as it shall deem just and equitable. The tax commission shall certify to the state auditor the amount of the tax due from any freight line company and the state auditor shall thereupon make his draft upon the railroad company paying such freight line company the amount of gross earnings upon which such tax is based and shall place the same in the hands of the state treasurer for collection. Said draft shall be payable at the same time and in the same manner as gross earnings taxes against the railroad companies.

Sec. 3. Penalty to attach.—That Section 2276, General Statutes 1923, be amended to read as follows:

Sec. 2276. If any such railroad company shall fail to pay such tax when due a penalty of 10 per cent thereof shall immediately accrue and thereafter one per cent per month shall be added to such tax and penalty while such tax remains unpaid. All provisions of

law for enforcing payment of gross earnings taxes shall be applicable to the taxes of freight line companies. *Any freight line company against which a tax is assessed under the provisions of this act may appear and defend in any action brought for the collection of such tax.* All taxes collected under the provisions of this act shall be credited to the general revenue fund.

Sec. 4. **Application.**—The provisions of this act shall apply to all freight line gross earnings accruing from and after January 1, 1926. "All freight line gross earnings accruing during the year 1925 shall be reported and collected under the provisions of Sections 2270 to 2276 inclusive, General Statutes 1923.

Approved April 23, 1925.

CHAPTER 330—H. F. No. 999.

An act to amend Section 7005, General Statutes 1923, relating to fees of appraisers.

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

Section 1. **Fees of appraisers.**—That Section 7005, General Statutes 1923 be and the same is hereby amended so as to read as follows:

"7005. Appraisers of property taken on writ of attachment or replevin, persons appointed under the legal process or order for making partition of real estate, sheriff's aids in criminal cases, and all other private persons performing like services required by law or in the execution of legal process, where no express provision is made for compensation, shall be entitled to three dollars per day and five cents a mile for going and returning.

Appraisers of estates of decedents and of persons under guardianship shall be entitled to such reasonable fees for their services as may be allowed by the judge of the Probate Court wherein the proceeding is pending."

Approved April 23, 1925.

CHAPTER 331—H. F. No. 1487.

An act to provide a levy of taxes for state purposes for the fiscal years ending June 30, 1926, and June 30, 1927.

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

Section 1. **Tax levy for state purposes for 1926.**—For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1926, a tax of Seven Million Eight Hundred Thousand (\$7,800,000) Dollars, or as near that amount as practicable,