

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,

shall be levied on all taxable property of the state; provided, that the tax hereby levied shall not exceed the rate of four (4) mills on each dollar of taxable property.

Sec. 2. Tax levy for state purposes for 1927.—For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1927, a tax of Five Million Eight Hundred Fifty Thousand (\$5,850,000) Dollars, or as near that amount as practicable, shall be levied on all taxable property of the state; provided, that the tax hereby levied shall not exceed the rate of three (3) mills on each dollar of taxable property.

Sec. 3. Money to be paid into general revenue fund.—All taxes levied under the provisions of this act, when collected and paid into the state treasury, shall be placed to the credit of the General Revenue Fund only.

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

Approved April 23, 1925.

CHAPTER 332—S. F. No. 466.

An act to authorize and empower any city of the first class to condemn for public purposes, any public or private cemetery therein, and the land thereof, consisting of thirty acres or less, which has been abandoned for cemetery purposes for five years or more, or in which burial of the dead has been by ordinance of said city, prohibited for five years or more, and which cemetery has become or may become detrimental to the public welfare, and to cause the removal therefrom and reinterment in another cemetery of all human remains.

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

Section 1. Abandoned cemetery may be moved.—Any city of the first class containing a public or private cemetery consisting of thirty acres or less, which has been abandoned as a burial place for human dead for five years or more, or in which burial has been prohibited by ordinance of said city for five or more years, and which by reason of its over-crowding or proximity to residences or for other reasons, has become or may become detrimental to the health, morals, safety or other public welfare of the community adjacent thereto, may condemn any such cemetery and the land thereof, and acquire the said land for streets, alleys, parks, playgrounds or other public uses, and cause the removal of all remains therefrom and the reinterment thereof in any public cemetery.

Sec. 2. City to acquire public cemetery to receive remains.—Any such city which shall condemn a cemetery and the land thereof, under this act, shall proceed as follows: The governing body of such