

payable in each case out of the city treasury of the city of St. Paul in equal monthly installments."

Approved April 20, 1927.

CHAPTER 318—H. F. No. 381.

An act relating to the lien of taxes assessed upon personal property and the enforcement thereof in certain cases.

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

Section 1. Personal property taxes to be lien.—The taxes assessed upon personal property, with lawful penalties, interest and costs, shall be a first and perpetual lien, superior and paramount to all other liens or encumbrances thereon, except liens or mortgages filed for record previous to the time said tax was levied, prior or subsequent in point of time, upon all of the personal property of the person assessed from and including May 1 in the year in which they are levied, until they are paid; provided such lien shall not continue on items of personal property sold at wholesale or retail in the ordinary course of business.

Sec. 2. Procedure on sale of property.—If the personal property assessed in any year is being, or about to be, sold in bulk, or at auction sale, or is being, or is about to be, removed from the county in which it is assessed before the taxes are paid, such taxes shall immediately become due and collectible. It shall be the duty of the assessor, when he has knowledge of such intended sale or removal, to notify the county auditor of such intention, and thereupon the county auditor shall proceed by distress to restrain such sale or removal of the property and to secure the payment or lien of the taxes due or to become due. If at the time of such distress the levy for the year is unknown the county auditor shall determine the amount of the taxes by applying the rate of levy of the preceding year to the assessment of the current year, and upon payment to the county treasurer of the amount so ascertained the county auditor shall make a certificate releasing the property from the lien of such taxes.

Sec. 3. Tax rate.—If when the rate of levy for the current year is fixed it is found that the amount of taxes, ascertained and paid as provided for in section 2 hereof, is greater than the amount would be under the current levies the excess shall be refunded to the person paying such taxes. If the amount paid is less than it would be under the rates of levy for the current year, the deficiency shall be collected in the same manner as other personal property taxes are collected.

Sec. 4. Owner may give bond.—Should the owner of the property at the time of the distress so elect he may file a good and sufficient bond with the county auditor, such bond to be approved by the auditor, obligating all parties thereto to pay all taxes due on said property when the same are payable under the law, thereupon the county auditor shall make a certificate releasing the property from the lien of such taxes.

Sec. 5. Inconsistent acts repealed.—All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Approved April 20, 1927.

CHAPTER 319—H. F. No. 544.

An act requiring persons who engage in the business of buying chickens, turkeys, or other domestic fowl to keep a complete record and register of all such transactions in accordance with the terms hereinafter prescribed; to permit any peace officer or public official charged with law enforcement to examine such register at any time or times; and prescribing rules of evidence and penalties.

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

Section 1. Dealers in domestic fowls to keep record.—That every person who engages in the business of buying chickens, turkeys, or other domestic fowl of any kind shall keep and maintain a complete record of all such transactions in a ledger or other suitable book of account permanently bound, which for the purposes of this act shall be known as such dealer's register. In such register he shall enter a complete record of each purchase of chickens, turkeys, or other domestic fowl, to which he was a party; and shall show the name and address of the person from whom the same was bought, the date of such purchase, and the number, kind, species and a general description of all such chickens, turkeys or other domestic fowl involved in such transaction.

Sec. 2. Dealers in domestic fowls to keep record.—Every register made or kept in compliance with the provisions of this act shall be prima facie evidence of the truth and accuracy of the facts therein stated or appearing as required by this act. And every such register shall at all times be open to inspection and examination by any peace officer or any public official charged with the duty of law enforcement, as often as and whenever required by him.

Sec. 3. Violation a misdemeanor.—Any person who fails to keep such record or causes to be entered or recorded, any false, untruthful, deceptive, or misleading statement or data