1936 Supplement

To Mason's Minnesota Statutes 1927

(1927 to 1936) (Superseding Mason's 1931 and 1934 Supplements)

Containing the text of the acts of the 1929, 1931, 1933 and 1935 General Sessions, and the 1933-34 and 1935-36 Special Sessions of the Legislature, both new and amendatory, and notes showing repeals, together with annotations from the various courts, state and federal, and the opinions of the Attorney General, construing the constitution, statutes, charters and court rules of Minnesota together with digest of all common law decisions.



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PREFACE

The 1936 Supplement to Mason's Minnesota Statutes makes its appearance to simplify the work of the Minnesota lawyer in his use of the Minnesota Statutes. Mason's Minnesota Statutes, 1927, in two volumes and this Supplement, constitute a complete presentation of the Minnesota law down to the close of the 1935-36 special session of the Legislature.

This Supplement obviates the use of the 1929, 1931, 1933, 1935 General Sessions and the 1933-34, 1935-36 Special Session Laws by combining, under one cover, six session laws, ten years of annotation pamphlets, the state and federal court rules, and a complete set of convey-ancing forms.

The annotations cover the period which has elapsed since the publication of Mason's Minnesota Statutes, 1927, and are derived from the U. S. Supreme Court Reports, the Federal Reporter, the Minnesota Reports and the Opinions of the Attorney General.

The ninety-three standard conveyancing forms provided by Laws 1931, Chap. 272, have been incorporated in this Supplement as Appendix No. 1.

Laws of a temporary or local nature, as well as City Charters and Municipal Ordinances, which could not be properly included in a general statute but which are the subject of litigation, are annotated in Appendices Nos. 2 and 3.

The Rules of the Minnesota Supreme Court and District courts, and the United States District, Circuit and Supreme Courts are brought to date in Appendix No. 4.

Stalland's Minnesota Curative Acts is brought to date by Appendix No. 5.

The table of Statutes indicates the disposition of the various laws contained in this Supplement.

By means of this Supplement and the quarterly continuation service Dunnell's Digest is kept to date. This is accomplished by annotating each current decision to the digest. If you wish to run to date a particular section in Dunnell's Digest turn to the "Table of References to Dunnell's Digest" beginning on page 1125, and that table will direct you from the Dunnell section which you have in mind to the section of this Supplement where later cases are to be found.

The index is complete in its scope, not only directing you to the subject matter of the statutes contained herein, but also to the common law decisions which have been set forth at the end of appropriate chapters.

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Minnesota Reports	
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United States Constitution

Article I.—CONGRESS AND THE STATES.

4. Election of members, sessions.

In making a congressional appointment, the state legislature acts exclusively under U. S. Const., article 1, §4, and does not act strictly in the discharge of legislative duties as a lawmaking body, but as an agency responding to a federal mandate. State v. Holm, 184M 228, 238NW494. See Dun. Dig. 1587.

Article IV.—RELATIONS BETWEEN STATES.

2. Privileges and Immunities.

Cl. 1.

Cl. 1. A law providing for the sale of products of Minnesota state prison to residents of Minnesota at a lower price than to residents of another state does not contravene this clause. Op. Atty. Gen., Feb. 10, 1933. Cl. 2. The statute of limitations is a defense, and must, be asserted on the trial by the defendant in criminal cases in the courts of the state where the offense is alleged to have been committed. State v. Johnson, 184M309, 238 NW490. See Dun. Dig. 3713. When the extradition papers are in proper form and properly authenticated, substantially charging the per-son demanded with a crime, the only question for con-sideration on habeas corpus hearing is whether or not the accused was within the demanding state when the crime is alleged to have been committed. State v. John-son, 184M309, 238NW490. See Dun. Dig. 3713.

AMENDMENTS

Article XIV.-CITIZENSHIP, DUE PROCESS AND EQUAL PROTECTION.

1. Privileges, due process, equal protection. An order of state court ordering defendant railroad in action under Federal Employers' Liability Act to dismiss injunction suit in another state did not deny due process or equal protection. Peterson v. C., 187 M228, 244NW823.

M228, 244NW823. Law providing for sale of products of Minnesota state prison to residents of Minnesota at a lower price than to residents of another state does not contravene the privileges and immunities clause of the federal consti-tution. Op. Atty, Gen., Feb. 10, 1933. Laws 1931, c. 212, amending Mason's Minn. Stat., 1927, \$10305, by permitting members of village or city coun-cils, town or school boards to designate banks in which they are interested as public depositaries, contravenes this section. Op. Atty. Gen., Mar. 23, 1933.

Article XVIII.—PROHIBITION.

Repeal of this amendment proclaimed. Am. 21, post. See Const.

Article XX.-TERM OF PRESIDENT AND VICE PRESIDENT, SESSIONS OF CONGRESS, AND VACANCY IN OFFICE OF PRESIDENT-ELECT.

Section 1. The terms of the President and Vice President shall end at noon on the 20th day of January, and the terms of Senators and Representatives at noon on the 3d day of January, of the years in which such terms would have ended if this article had not been ratified; and the terms of their successors shall then begin.

Sec. 2., The Congress shall assemble at least once in every year, and such meeting shall begin at noon on the 3d day of January, unless they shall by law appoint a different day.

Sec. 3. If, at the time fixed for the beginning of the term of the President, the President elect shall have died, the Vice President elect shall become President. If a President shall not have been chosen before the time fixed for the beginning of his term, or if the President elect shall have failed to qualify, then the Vice President elect shall act as President until a President shall have qualified; and the Con-gress may by law provide for the case wherein neither a President elect nor a Vice President elect shall have qualified, declaring who shall then act as President, or the manner in which one who is to act shall be selected, and such person shall act accordingly until a President or Vice President shall have qualified.

Sec. 4. The Congress may by law provide for the case of the death of any of the persons from whom the House of Representatives may choose a President whenever the right of choice shall have devolved upon them, and for the case of the death of any of the persons from whom the Senate may choose a Vice President whenever the right of choice shall have devolved upon them.

Sec. 5. Sections 1 and 2 shall take effect on the 15th day of October following the ratification of this article.

Sec. 6. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by the legislatures of three-fourths of the several States within seven years from the date of its submission.

Adoption proclaimed Feb. 6, 1933, 47 Stat. 2569.

Article XXI.—REPEAL OF EIGHTEENTH AMEND-MENT; TRANSPORTATION INTO STATES CONTRARY TO LAWS THEREOF.

Section 1. The eighteenth article of amendment to the Constitution of the United States is hereby repealed.

Sec. 2. The transportation or importation into any State, Territory, or possession of the United States for delivery or use therein of intoxicating liquors, in violation of the laws thereof, is hereby prohibited. Sec. 3. This article shall be inoperative unless it

shall have been ratified as an amendment to the Constitution by conventions in the several States, as provided in the Constitution, within seven years from the date of the submission hereof to the States by the Congress.

Adoption proclaimed Dec. 5, 1933, that being the date of the completion of ratification of the amendment by 36 states.

Northwest Territorial Government (ORDINANCE OF 1787)

Art. 4. Federal court, held not to have jurisdiction of suit by riparian owner to restrain filling of navigable water. Leitch v. Chicago, (CCA7), 41F(2d)728. See Dun. Dig. 3744. Cert. den. 282US891, 51SCR106.

Village ordinance providing fee of one dollar for privilege of anchoring in navigable lake channel is void as an obstruction to a common highway. Op. Atty. Gen., (Mich), Aug. 13, 1931. See Dun. Dig. 6936.

Organic Act of Minnesota

§18. Where sublessee of lessee of school land was required to pay to the state the full amount of the royalties school land was required less from Co. (USCCA8), 75F(2d)779, aff'g 29BTA834.

1

Act Authorizing a State Government

82.

The taking of muskrats in the waters of a lake form-ing the boundary between Minnesota and South Dakota within the closed season established by the laws of Minnesota is an offense against the laws of Minnesota ing the within

irrespective of the location of the boundary line. Op. Atty. Gen., Jan. 6, 1930. §5.

Wanless Iron Co. (USCCA8), 75F(2d)779, aff'g 29BTA 4. Cert. den. 295US765, 55SCR924. 834.

Act of Admission into the Union

§5.

Wanless Iron Co., (USCCA8), 75F(2d)779, aff'g 29BTA 4. Cert. den. 295US765, 55SCR924. 834

Constitution of the State of Minnesota

PREAMBLE

The test of the constitutionality of a statute is not what has been, but what may be done pursuant to its authority. State ex rel. v. Rural Credits Bureau, 182M 565, 235NW380. See Dun. Dig. 1576(43). There must be resort to construction whenever a constitutional provision, plain on its face, becomes am-biguous when applied to its subject matter. State v. Fin-negan, 188M54, 246NW521. See Dun. Dig. 1576.

Article 1.—BILL OF RIGHTS.

1. Object of government.

1. Object of government. A county board has no authority to purchase on be-half of the county shares of stock in a private hospi-tal association. Op. Atty. Gen., Dec. 16, 1931. A school district maintaining and operating a green-house in connection with its school gardens cannot raise plants for sale to the public, though it may sell any surplus it has. Op. Atty. Gen., Dec. 17, 1931. A village may purchase electricity at wholesale and resell to its inhabitants at a profit if the amount charged is fair and reasonable and without discrimination. Op. Atty. Gen., Feb. 15, 1932.

2. Rights and privileges of citizens.

Atty. Gen., Feb. 15, 1932.
2. Rights and privileges of citizens. State Securities Act [Mason's Minn. St., §§3996-1 to 3996-28], does not violate this section. Northwest Bancorporation v. B. (DC-Minn), 6FSupp704, aff'd 292US606, 54SCR775. See Dun. Dig. 1895.
Laws 1935, c. 390, §1, prohibiting importation of liquors unless brands are registered in United States patent office, violates 14th amendment to U. S. Constitution. Joseph Triner Corp. v. A. (USDC-Minn), 11FSupp145.
Equal protection clause in Fourteenth Amendment to federal constitution applies to foreign corporations. Id. G. S. 1923, §1614, and ordinances passed thereunder, zoning cities, is valid. 21F(2d)440.
State banking corporations are properly placed in a class by themselves for the purposes of legislation. 174 M36, 218NW238.
Laws 1925, c. 38, is not class or special legislation. 174 M36, 218NW238.
Laws 1925, c. c. 185 (Mason's Minn, Stat., 1927, §§5015-1 to 5015-19), is valid. 174M331, 219NW167.
A city ordinance requiring licenses for open-air automobile parking places was not invalid because it did not extend to parking places for less than ten cars. 175M366, 221NW423.
Laws 1925, c. 407, known as the Forestry Act [4031-1 to 4031-35] does not offend the equality provisions of the Constitution. 176M472, 223NW912.
It was competent for the Legislature to classify counciles and to impose more drastic regulations for prevention of fires in certain counties than in others. 176M472, 223NW912.
Provisions of city charter of St. Paul authorizing city council to fix and affirm amount of damages for taking of and in a condemnation proceeding with right of appeal to the district court do not violate this section. 177M146, 225NW86.
Laws 1929, cc. 267, 424, admitting disabled veterans and court reporters to the practice of law without examination, violate this section. 178M331, 227NW179; 178 M335, 227NW180.

Basic Basic Science Act (Mason's Minn. St. §§5705-1 et seq.), held not invalid because it exempts certain prac-

titioners from its operation. 181M341, 232NW517. See Dun. Dig. 1675, 7483(26). A complaint, charging that the plaintiff, on entering a cafeteria for the purpose of being served food, was told that he was too dirty to be served and would have to get out, and was refused service, when in fact his clothing and person were clean, does not state a cause of action either for slander or for deprivation of any civil rights. Larson v. R., 183M393, 235NW393. See Dun. Dig. 4509. A city selling electricity to persons outside its limits under contract may discriminate in favor of residents of the city. Guth v. Staples, 183M552, 237NW411. Soldiers' Preference Law, (Stat., 1927, §\$4368, 4369; Laws 1929, c. 57, Laws 1931, c. 347, does not deny equal protection of laws. State v. McDonald, 188M157, 246NW 900. See Dun. Dig. 6560.

protection of laws. State v. McDonald, 188M157, 246NW 900. See Dun. Dig. 6560. A child removing with parents to Canada, where father was naturalized but returned to this country while child was still a minor, remained a citizen of Can-ada after father's death in this country. Koppe v. P., 188M619, 247NW41. See Dun. Dig. 1487. An American who served in a Canadian army during the World War, and presumably swore allegiance to the King, is permitted to resume his citizenship, by tak-ing the oath of allegiance of the United States, without submitting to the usual process of naturalization. Op. Atty. Gen., July 6, 1931. Minimum wage laws for groups of municipal employ-ees would be constitutional. Op. Atty. Gen., Feb. 9, 1933. An act providing that personal process.

An act providing that personal property taxes should not become delinquent in counties having limited valua-tion, is unconstitutional. Op. Atty. Gen., Feb. 27, 1933. A proposed law relating to limitations in criminal cases containing provision that it shall be "applicable to any case wherein the complaint was made after Jan-uary 1st, 1931." is an expost facto law. Op. Atty. Gen., Apr. 6, 1933.

Apr. 6, 1933. Though, to a limited extent impairing the obliga-tion of contracts and depriving persons of property with-out due process, the mortgage Moratorium Act is a justifiable exercise of the police power in the present emergency. Op. Atty. Gen., Apr. 7, 1933. Exercise of all rights of citizenship, voting at elec-tions and holding several elective public offices, includ-ing that of judge of probate court, extending over a pe-riod of more than thirty years, is sufficient evidence to justify court in finding that contestee was a naturalized citizen. Miller v. B., 190M352, 251NW682. See Dun. Dig. 2921. 2921.

Duluth City Ordinance No. 1126, §419, making it un-lawful to repair or alter any frame or brick vencered building, damaged or deteriorated more than 50%, is not unreasonable or arbitrary. Zalk & Josephs Realty Co. v. S., 191M60, 253NW8. See Dun. Dig. 6525.

Co. v. S., 191M60, 253NW8. See Dun. Dig. 6525. Sale of nonintoxicating malt liquors is subject to regulation under police power of state; and Laws 1933, c. 116 [Mason's 1934 Supp., §§3200-5 to 3200-10], delegat-ing to village and city councils authority to license and regulate is a valid exercise of police power. Bernick v. C., 191M128, 253NW369. See Dun. Dig. 4913. Chapter 359, Laws 1933, providing for a lower as-sessed valuation on first \$4,000 of actual value of real estate used for homestead purposes than on other real estate, held constitutional. Apartment Operators' Ass'n v. C., 191M365, 254NW443. See Dun. Dig. 9142. An ordinance for regulating of auctions and auction-eers, imposing a minimum license fee of \$250, is so un-

reasonable as to be invalid. Orr v. C., 193M371, 258NW 569. See Dun. Dig. 716, 6794.
Mason's Minn. St. Supp. 1934, §4254-3, attempting to confer upon industrial commission power to deny, upon ground that field was already sufficiently occupied, to qualified applicant right to operate an employment agency, heid unconstitutional as denial of equal protection and due process of law. Engberg v. D., 194M394, 260NW626. See Dun. Dig. 1674.
Mason's Stat. §2867-1, relating to issuance and sale of bonds, is not invalid as special legislation. Op. Atty. Gen. (86a-8), June 14, 1934.
Workmen's Compensation Act would be constitutional if amended so as to deprive employer and employee of right of election. Op. Atty. Gen. (523a-13), Dec. 18, 1934. Bill absolutely prohibiting carrying firearms immediately preceding the opening of deer season would be unconstitutional, but a law requiring that firearms be sealed when carried would be valid. Op. Atty. Gen. (82p), Feb. 26, 1935.
Validity of municipal ordinance vesting in municipal officers power to exercise arbitrary discretion. 15Minn LawRev586.
3. Liberty of the press.

3. Liberty of the press.

B. Indervy of the press.
 Mason's Minn. Stat., §\$10123-1 to 10123-3, are valid.
 174M457, 219NW770.
 Mason's Minn. Stat., §\$10123-1 to 10123-3, providing for abatement as nuisance of obscene publication, held valid. 179M40, 228NW326. Rev'd, 283US697, 51SCR625.

4. Trial by jury.

Mason's Minn. Stat., §§10123-1 to 10123-3, are valid. 174M457, 219NW770.

Mason's Minn. Stat., §§10123-1 to 10123-3, are valid. 174M457, 219NW770. On appeal from order admitting will to probate there is no right to trial by jury, such a trial being discretion-ary. 180M256, 230NW781. The provision in the Minnesota standard policy for arbitration or appraisal in case of disagreement as to loss is not violative of article 1, §§4 and 7, of the State Constitution or of the Fourteenth Amendment of the Federal Constitution. 181M518, 233NW310. See Dun. Dig. 1646, 4793(85), 5227. Where defendant admitted facts showing he was guilty, instruction failing to tell jury that they could find him not guilty was harmless. State v. Corey, 182M 48, 233NW590. See Dun. Dig. 2490(44). It was error to charge the jury that the only issue was whether defendant was guilty of robbery in the first degree or of an attempt to commit such robbery, for in any criminal prosecution the jury has the power to return a verdict of not guilty, even though contrary to the law and the evidence. State v. Corey, 182M48, 233NW590. See Dun. Dig. 5236. Denial of jury trial is prejudicial where issue of fact might have been differently determined by jury. Wil-cox v. H., 185M1, 239NW763. See Dun. Dig. 5227, 7074. **6. Rights of accused.**

6. Rights of accused.

6. Rights of accused. Where defendant admitted facts showing he was guilty, instruction failing to tell jury that they could find him not guilty was harmless. State v. Corey, 182 M48, 233NW590. See Dun. Dig. 2490(55). It was error to charge the jury that the only issue was whether defendant was guilty of robbery in the first degree or of an attempt to commit such robbery, for in any criminal prosecution the jury has the power to return a verdict of not guilty, even though contrary to the law and the evidence. State v. Corey, 182M48,223NW 590. See Dun. Dig. 79, 5235(39). Right of defendant to appeal after plea of guilty in municipal court. Op. Atty. Gen., Dec. 9, 1930. Discovery of crime and procuring of evidence by de-ception is not prohibited in this state. City of Duluth v. V., 186M393, 243NW394. See Dun. Dig. 2448b. 1. Speedy and public trial. Bastardy proceeding. State v. Hanson, 187M235, 244 NW809.

NW809

Defendant's silence, in the face of numerous contin-uances and long delay, waives right to a speedy trial. 173M153, 216NW787.

uances and long delay, waives right to a speedy trial. 173M153, 216NW787.
2. To be informed of nature of accusation. Information alleging the stealing of men's clothing in the nighttime, without alleging that it was taken from a building, charged second degree and not first degree grand larceny. 172M139, 214NW785. Mason's Statutes, §5547, relating to possession of raw skins of fur-bearing animals and burden of proof, does not volate this section. 177M398, 225NW435. Indictment charging that defendant did "ask, agree to receive, and receive" a bribe was not duplicitous or repugnant. 178M437, 227NW497. Record establishes that defendant was accorded his statutory and constitutional rights of proper arraignment and notice of charge brought against him. State v. Barnett, 193M336, 258NW508. See Dun. Dig. 2439a, 4354. It was not error to admit evidence tending to show a disposition by defendant as a witness in his own behalf, to withhold truth or conceal facts. Such evidence did defendant's guilt of other crimes. State v. Hankins, 193M375, 258NW578. See Dun. Dig. 2459.
3. To be confronted by witnesses. Mason's Statutes, §5547, relating to possession of raw skins of fur-bearing animals and burden of proof, does not violate this section. 177M398, 225NW435.

Trial by jury of county or district.

4. Trial by jury of county or district. Although a bastardy proceeding has some of the features of a criminal trial, it is substantially a civil action, and, after a verdict of not guilty, court may grant a new trial. State v. Reigel, 194M308, 260NW293. See Dun. Dig. 827, 2425. Though a defendant in a criminal case is entitled to a verdict of twelve jurors, yet, where he waives that right and agrees to accept a verdict of eleven jurors, he cannot later object. State v. Zabrocki, 194M346, 260NW 507. See Dun. Dig. 5236(55). One prosecuted for violation of a village ordinance is not entitled to a jury trial and city is not liable for jury fees. Op. Atty. Gen. (605a-11), Feb. 25, 1935.

7. Same-Due process of law-Bail-Habeas corpus.

pus. ¹/₂. In General. Mason's Minn. Stat., §§10123-1 to 10123-3, providing for abatement as nuisance of obscene publication, held valid. 179M40, 228NW326. Rev'd 283US697, 51SCR625. The provision in the Minnesota standard policy for arbitration or appraisal in case of disagreement as to loss is not violative of article 1, §§4 and 7, of the State Constitution or of the Fourteenth Amendment of the Federal Constitution. 181M518, 233NW310. See Dun. Dig. 1646, 4793(85), 5227. Pharmacy law (§§5797 to 5816), regulating sale of medicines, is not arbitrary or discriminatory. State v. F. W. Woolworth Co., 184M51, 237NW817. See Dun. Dig. 1671(39).

F. W. Wo 1671(39). Mason's

Woolworth Co., 184M51, 237NW817. See Dun. Dig. 1671(39).
Mason's Stat., §§7688, 7689, are not unconstitutional as attempting to deprive a bank or its stockholders of property without due process of law. American State Bank of Minneapolis v. J., 184M498, 239NW144.
Though a railroad company has constitutional right to abandon its road for reason it can be operated only at a loss, legislature has not given railroad and ware-house commission power to authorize an abandonment on that ground. Minneapolis & St. Paul Sub. R. Co. v. V., 186M563, 244NW57. See Dun. Dig. 8078(23), 8088c.
State v. Stanley, 188M390, 247NW509, note under §2554.
Any rate for switching services between telephone companies is confiscatory if insufficient to constitute rea-sonable return on value of property used and services required Western Buse Telephone Co. v. N., 188M524, 248 NW220.

Issue of confiscation as to telephone rates must be submitted to a judicial tribunal for determination upon its own independent judgment as to both law and facts.

submitted to a judicial tribunal for determination upon its own independent judgment as to both law and facts. Id. **1. Twice in jeopardy.**The same acts may constitute an offense against a statute and also a violation of a city ordinance, in which case a conviction under one is no bar to a prosecution under the other. 171M505, 214NW479.
The procedure prescribed in Laws 1927, c. 236 (§§9931 to 9931-4), does not place the defendant twice in jeopardy. 175M608, 221NW900.
The doctrine of double jeopardy has no application in proceedings to punish for contempt, and each succeeding refusal to answer the same questions will ordinarily be a new offense. 177M200, 224NW838.
Offenses under Mason's Minn. Stat., §\$10135, 10136, are continuing and former conviction does not preclude prosecution for subsequent offense. 179M32, 228NW337.
A city ordinance regulating the licensing and operating of taxicabs and providing for revocation at any time for cause, after hearing, is valid, though the charter provides in general terms that such license may be revoked at any time. National Cab. Co. v. K., 182M152, 233NW838. See Dun. Dig. 1646.
Prosecution for a sale to be given person in one county presson in a different county on a different date. State v. Robbins, 185M202, 240NW456. See Dun. Dig. 2426.
Where municipal court exceeded its jurisdiction and convicted one of unlawfully killing a deer, and on his failing to pay fine confined him in jail, and conviction was held void on habeas corpus, he could be tried again for the offense with which he was charged. Op. Atty. Gen., Feb. 20, 1931.
If state accepts plea of guilty to charge of assault with intent to kill, it is barred from filing a murder charge if wounded person dies. Op. Atty. Gen., Feb. 18, 1933.

An accused brought before one justice of the peace could not be brought before another justice after district dismissed original action. Op. Atty. Gen., Aug. 12, 1933. 2. Self-incrimination.

2. Self-incrimination. Defendant cannot complain merely because he was called before the grand jury which indicted him, where he was not compelled to testify. 171M429, 214NW270. Production of books and papers under Blue Sky Law. 172M328, 215NW168. While a witness for state may not testify to a part of a transaction and then successfully claim his privilege against self incrimination to avoid giving the whole of it, a defendant cannot claim prejudice where the whole transaction was ultimately gone into by other witnesses. 173M391, 217NW343. In proceeding to remove, held that defendant officer was deprived of his constitutional rights against self incrimination. 173M512, 217NW935.

Refusal to testify upon ground that testimony might incriminate did not justify inference of guilt. 173M512, 217NW935.

217NW935. Section 9982, providing that no person shall be ex-cused from testifying in a prosecution for bribery, etc., does not violate this section. 176M308, 223NW144. There was no error in refusing to hold that weapon was not loaded nor admitting it in evidence against ob-jection that, because the prosecuting witness had by force taken it from defendant, it would virtually be compelling defendant to furnish evidence against him-self. 176M288, 222NW925. Person accused of arson was denied constitutional

compelling defendant to furnish evidence against him-self. 176M238, 222NW925. Person accused of arson was denied constitutional guaranty against self incrimination where he was sub-poenaed by the fire marshal and compelled to testify as to the charge against him. 180M573, 231NW217. The disclosure in proceedings supplementary to exe-cution cannot be used in a criminal proceeding against the judgment debtor: but a fact shown in it may be considered in determining want of probable cause. Krienke v. C., 182M549, 235NW24. See Dun. Dig, 10339. While a deputy public examiner should not have been interrogated as a witness for the state on direct ex-amination concerning statements made by defendant in response to a subpoena, the examination did not go far-enough along that line to prejudice defendant, both the statements in question and their truth having been established by other evidence. State v. Stearns, 184M 452, 238NW895. See Dun. Dig. 10337-10343. A bastardy proceeding is a civil proceeding, not a criminal action, and defendant may be called by prose-cution for cross-examination. State v. Jeffrey, 188M476, 247NW692. See Dun. Dig. 10337(80). Although a bastardy proceeding has some of the features of a criminal trial, it is substantially a civil action, and, after a verdict of not guilty, court may grant a new trial. State v. Reigel, 194M308, 260NW293. See Dun. Dig. 2425. Privilege of self-incrimination before grand jury. 15 MinnLawRev344.

Dun. Dig. 2425. Privilege of self-incrimination before grand jury. 15 MinnLawRev844. Testimony in Federal proceeding involving liability under state laws. 16MinnLawRev604. Compulsory bodily action or exhibition as violating the privilege against self-incrimination. 17MinnLawRev187. Rules governing the allowance of the privilege against self-incrimination. 19MinnLawRev426.

4. Due process of law defined. Constitutional provisions for due process and protection of the law yield to the police power. 1 d equal 175M73, 220NW425

220NW425. House File No. 790, making it an offense to advertise tobacco, cigars or cigarettes by depicting the likeness of any female person, would be unconstitutional if passed. Op. Atty. Gen., Mar. 26, 1931. Due process of law is satisfied when an opportunity is afforded to invoke equal protection of law by judi-cial proceeding appropriate for purpose and adequate to secure end and object sought to be obtained. Zalk & Josephs Realty Co. v. S., 191M60, 253NW8. See Dun. Dig. 1641.

& Josephs Realty Co. v. S. 191M60, 253NW8. See Dun. Dig. 1641. Burden of proof of conditions which justify a finding that an ordinance fixing minimum taxi fares is beyond police power is upon person attacking ordinance. City of St. Paul v. C., 194M183, 259NW824. See Dun. Dig. 1637. Constitutional problems arising from service of proc-ess on foreign corporations. 19MinnLawRev375.

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ess on roreign corporations. 19MinnLawRev375. 5. Held due process of law. Provisions of State Securities Act [Mason's St., §§3996-1 to 3996-28], relating to investigation of dealings, do not violate this section; and it is immaterial that the acts complained of are criminal in nature. Northwest Ban-corporation v. B. (DC-Minn), 6FSupp704, 54SCR720, aff'd 292US605, 54SCR775. §5630(6), authorizing game and fish commissioner to set aside waters for fish propagation, is valid. 172M179, 215NW215. An assessment greatly in excess of special hepefit is

215NW215. An assessment greatly in excess of special benefit is invalid, and while the test of benefit is the increase in market value of the property after the improvement is made, the Supreme Court cannot review the matter of special benefit where the evidence is not in the record, the conclusion of the municipal authorities being prima facie correct, and the burden of proof being on the objector. 172M554, 216NW318. Denial of registration of corporate stock for sale un-der §3996-5 was not without due process. 174M200, 219 NW81.

NW81. Laws 1925, c. 185 (Mason's Minn. Stat., 1927, §§5015-1 to 5015-19), is valid. 174M331, 219NW167. Laws 1927, c. 288 (Mason's Minn. Stat., 1927, §§2558-1 to 2558-4), is valid. 174M305, 219NW172. G. S. 1923, §3512, is constitutional, following Abramo-witz v. Continental Ins. Co., 170M215, 212NW449; 175M 73, 220NW425. to

to

73. Tax imposed by Laws 1923, c. 226, not invalid. 175M 305, 221NW13.

G. S. 1923, §6717-2, provided due process in proceed-ings to assess the cost of improving and repairing a county ditch. 177M598, 255NW909.

Mason's Minn. Stat., 1927, §2292, Subd. 5, imposing in-heritance tax on property subject to a power of ap-pointment, held valid, though instrument was executed prior to passage of statute. 181M262, 232NW331. See Dun. Dig. 9571. ēđ See

Basic Science Act (Mason's Minn. Stat., §5705-1 et seq.), held not invalid because it exempts certain practitioners from its operation. 181M341, 232NW517. See Dun. Dig. 1675, 7483(26). Rochester City Ordinance No. 145, regulating pawn-brokers and junk dealers, held valid. 181M596, 233NW 862. See Dun. Dig. 1646, 7436. An ordinance of the city of St. Paul providing for the punishment of a person convicted of driving an auto-mobile while under the influence of intoxicating liquor is valid. State v. Hughes, 182M144, 233NW874. See Dun. Dig. 1646.

Is valid. State v. Hughes, 182M144, 233NW874. See Dun. Dig. 1646. Classification for taxation of gifts taking effect in pos-session after death with those testamentary causa mortis and in contemplation of death is not denial of due pro-cess. Rising's Estate v. S., 186M56, 242NW459. See Dun. Dig. 1639.

and in contemplation of death is not denial of due process. Rising's Estate v. S., 186M56, 242NW459. See Dun. Dig. 1639.
Under police power legislature may reasonably regulate assignment of unearned wages or salary. Murphy v. C., 187M65, 244NW335. See Dun. Dig. 566.
Basic Science Law (§§5705-1 to 5705-23) is not unconstitutional as denial of due process or equal protection of law. State v. State Board of Examiners, 189M1, 250 NW353. See Dun. Dig. 7483.
Order of building inspector refusing to permit repairs and ordering building damaged by fire removed was not without due process because no notice was given and no hearing had before order was made. Zalk & Josephs Realty Co. v. S., 191M60, 253NW8. See Dun. Dig. 1646.
Minnesota Laws 1915, c. 272, as amended by Laws 1919, c. 404, as modified by Laws 1921, c. 280, giving corneer right to make autopsies in case of accidental or violent death, are constitutional. Kingsley v. F., 192M468, 257 NW95. See Dun. Dig. 1646.
Minnesota statute permitting creation of charitable trusts is constitutional. Lundquist v. F., 193M474, 259 NW9. See Dun. Dig. 1637.
Notwithstanding that surviving husband on death of wife became vested with right to take distributive share under statute, there was no denial of due process in. holding that probate court erred in permitting personal representatives of husband to elect to take under statute rather than will, surviving husband having made no election during his lifetime. Carey v. B., 194M127, 260NW 320. See Dun. Dig. 1646.
A creditor of a state bank has no constitutional right to insist upon a particular form or method of liquidation, nor has he a vested right to demand liquidation at hands of any particular official. Timmer v. H., 194M586, 261NW456. See Dun. Dig. 1642.
State is not legally liable to refund inheritance taxes levied and voluntarily paid by estates of nonresidents holding etock in Minnesota corporations, though such taxes are unconstitutional. Op.

Minimum wage laws for groups of municipal curve, ees would be constitutional. Op. Atty. Gen., Feb. 9, 1933. A bill to preserve shore lines, rapids, water falls, beaches and other natural features in an unmodified state of nature by regulating construction of dams in Cook, Lake and St. Louis Counties would not violate this section. Op. Atty. Gen., Mar. 6, 1933. Though, to a limited extent impairing the obligation of contracts and depriving persons of property with-out due process, the Mortgage Moratorium Act is a justifiable exercise of the police power in the present emergency. Op. Atty. Gen., Apr. 7, 1933. Statute authorizing zoning of certain areas of state for conservation purposes, permiting continued operation of farms already established there but excluding entry of others for purpose of farming, would be valid. Op. Atty. Gen., Dec. 9, 1933. Workmen's Compensation Act would be constitutional if amended so as to deprive employer and employee of right of election. Op. Atty. Gen. (523a-13), Dec. 18, 1934. City council may pass ordinance permitting revocation

City council may pass ordinance permitting revocation of malt liquor licenses without notice. Op. Atty. Gen. (217b-1), Jan. 25, 1935.

6. Held not due process of law. Laws 1935, c. 390, prohibiting importation of liquor un-less brands are registered in U. S. Patent Office, violates 14th Amendment to U. S. Constitution. Joseph Triner Corp. v. A. (USDC-Minn), 11FSupp145.

Minneapolis ordinance imposing liability on adjoin-ing owners to sheath-pile in making excavation so as to protect walls on the adjoining property held invalid. 172M428, 215NW840.

The venue statute as to foreign corporations (§9214, Mason's Minn. Stat., 1927) must be construed so as to place such corporations within the equal protection clause of the Fourteenth Amendment of the federal Con-stitution, as held in Power Mfg. Co. v. Saunders, 274US 490, 47SC678, 71LEd1165, Olson v. Osborne & Co., 30M 444, 15NW876, and Eickhoff v. Fidelity & Casualty Co., 74M139, 76NW1030, being in conflict with the decision of the Supreme Court of the United States, are over-ruled. 178M19, 225NW915.

Laws 1929, c. 361, imposing on express companies li-cense tax on vehicles in addition to gross earnings tax, held invalid. 180M268, 230NW815.

A railroad cannot be compelled to keep in operation at a permanent net loss. Minneapolis & St. Paul Sub, R. Co. v. V., 186M563, 244NW57. See Dun. Dig. 1647.

MINNESOTA C As against fee owner of real property, in possession thereof at time of its enactment, chapter 378. Laws 1929 [Mason's 1931 Supp., §9633, note], purporting to validate a prior void foreclosure sale of property, is unconstitutional. Fuller v. M., 187M447, 245NW617. See Dun. Dig. 1651. Burden of showing that an act is arbitrary and un-reasonable is on complaining party. State v. City of Minneapolis, 190M138, 251NW121. See Dun. Dig. 1604. Minneapolis ordinance requiring that all pasteurized milk sold within city must be pasteurized within city limits is unconstitutional. Id. Justification for a zoning ordinance lies in police power exerted in public interest, and legislature may not unreasonably and arbitrarily restrict use of private property, neither may it permit a use of property which unreasonably and arbitrarily continues rights of others as by creation of a nuisance. Gunderson v. A., 190M245, 251NW515. See Dun. Dig. 6525. Zoning ordinance attempting to permit maintenance of funeral home near residences, held void as being unrea-sonable and arbitrary. Id. See Dun. Dig. 6525. Where defendant was not due process of law, and jurisdiction was not obtained. Gloeser v. D., 192M376, 256NW666. See Dun. Dig. 1647. An ordinance of city prescribing hours when barber shops may be open for business violates due process clauses of state and Federal Constitutions. State v. Johannes, 194M10, 259NW537. See Dun. Dig. 1647. Mason's Minn, St. Supp. 1934, §4254-3, attempting to confer upon industrial commission power to deny, upon ground that field was already sufficiently occupied to qualified applicant right to operate an employment agency, held unconstitutional as denial of equal protec-tion and due process of law. Engberg v. D., 194M394, 260NW626. See Dun. Dig. 1647. A city ordinance prohibiting sale of non-intoxicating malt liquors to students over 21 years of age would be invalid. Op. Atty. Gen., Apr. 11, 1933. City ordinance prohibiting sole of non-intoxicating malt liquors to students over 21 years of age

8. Remedies for wrongs.

State v. Stanley, 188M390, 247NW509; note under §2554. Nelson v. B., 188M584, 248NW49; note under §2554. Certiorari is a proper remedy to review the judgment of the municipal court of Minneapolis rendered on re-moval from conciliation court though statute says that there shall be no appeal and that judgment shall be final; there being under constitution a right of review of a judicial determination by trial court. Ridgway v. V., 187 M552, 246NW115. See Dun. Dig. 1394, 6906.

10. Unreasonable searches and seizures.

10. Unreasonable searches and seizures. State Securities Act providing for investigation of dealers in securities [Mason's Minn. St., §3996-19], does not violate this section. Northwest Bancorporation v. B., (DC-Minn), 6FSupp704, aff'd 292US606, 54SCR775. See Dun. Dig. 8707. Orders of the securities commission for investigation of the operations of a bank stock holding company, sus-pending exempt status of stock and dealer's licenses, do not violate this section. Id. Production of books and papers under Blue Sky Law. 172M328, 215NW186. It would not have been prejudicial error to permit liquor seized without a warrant to be introduced in evi-dence. 172M130, 214NW778. If an intoxicating liquor for purpose of using same for evidence in a prosecution, but he may not search premises for intoxicating liquors, and in such case a search war-rant is not necessary. Op. Atty. Gen. (2187), Feb. 5, 1935. A sheriff cannot enter a home by force for nurpose of 1935.

A sheriff cannot enter a home by force for purpose of levying an execution, but debtor is guilty of resisting an officer in refusing to give up the property. Op. Atty. Gen. (390a-6), Feb. 7, 1935.

11. Attainder-Ex post facto laws-Impairment of contracts.

contracts.
1. Ex post facto laws. Laws 1927, c. 236 (§§9931 to 9931-4), is constitutional.
175M508, 221NW900.
2. Held to impair contract. Workmen's Compensation Act establishes a contractual relationship between the employer, insurer and employee, and obligations cannot be changed by legislation subsequent to a husband's death. Warner v. Z., 184M598, 239 NW761. See Dun. Dig. 10388(24), 10391. Impairment of contract. 19MinnLawRev210.
3. Held not to impair contract. Laws 1925, c. 38, does not tend to impair obligation of contract. 174M36, 218NW238. Valid laws in force at the time a contract is made cannot be said unconstitutionally to impair the obligation of the contract. 174M36, 218NW238. Mason's Minn. Stat., 1927, §2292, Subd. 5, imposing inheritance tax on property subject to a power of appointment, held valid, though instrument was executed

prior to passage of statute. 181M262, 232NW331. See Dun. Dig. 9571. Laws 1933, c. 44, authorizing sheriff to adjourn mort-gage foreclosure sales, is valid. State v. Moeller, 189M 412, 249NW330. See Dun. Dig. 207 to 209, 1628. Laws 1933, c. 339, extending time for redemption from mortgage forclosure sales, impairs obligation of con-tract but is valid in view of economic emergency. Blais-dell v. H., 189M422, 249NW334. See Dun. Dig. 1605, 8931. Laws 1933; c. 339, extending period of redemption, un-der mortgage foreclosure on land not homestead, is con-stitutional. Grace v. L., 189M450, 249NW672. See Dun. Dig. 1628.

der mortgage foreclosure on land not homestead, is con-stitutional. Grace v. L., 189M450, 249NW672. See Dun. Dig. 1628. Mason's Stats., §2164-1, extending time for redemp-tion from delinquent tax sale after service of notice of expiration of time, is constitutional. State v. Erickson, 191M636, 191M188, 253NW529. See Dun. Dig. 9142. Provision in a lease requiring payment of rents in gold coin of its then weight and fineness or its then equivalent in purchase power is of no effect and rent is now payable in any dollar which is legal tender. E. E. Atkinson & Co. v. N., 193M175, 259NW185. See Dun. Dig. 1634.

A creditor of a state bank has no constitutional right to insist upon a particular form or method of liquida-tion, nor has he a vested right to demand liquidation at hands of any particular official. Timmer v. H., 194M586, 261NW466. See Dun. Dig. 1628. Valid laws in force at time contract is made enter into and become a part thereof, and cannot be said uncon-stitutionally to impair obligations assumed subsequent to its enactment. Id. See Dun. Dig. 1631a. A public officer has no constitutional right to a con-tinuance of the salary specified at the beginning of his official term, but the legislature is free to reduce it if it sees fit to do so. Op. Atty, Gen., June 23, 1931. Though, to a limited extent impairing the obligation of contracts and depriving persons of property without due process, the Mortgage Moratorium Act is a justifiable exercise of the police power in the present emergency. Op. Atty. Gen., Apr. 7, 1933.

12. Imprisonment for debt---Exemption from execution.

cution.
1. Imprisonment for debt.
A proceeding to coerce payment of money is for a civil contempt. Imprisonment cannot be imposed on one who is unable to pay. 173M100, 216NW606.
2. Exemption of property.
Illegal use and occupancy of a homestead does not render it subject to sale on execution. Ryan v. C., 185M347, 241NW388. See Dun. Dig. 4207.
3. — Proviso.
The provision making a homestead non-exempt from

241NW338. See Dun. Dig. 4207.
3. —Provise.
The provision making a homestead non-exempt from debts incurred for work or materials used in construction, repair, or improvement thereof, is self executing. A claim for such debts does not amount to a lien until proceedings or steps are taken to make it a lien. 172M 198, 215NW197.
The right to pursue the homestead is lost by not reducing the claim to a lien prior to debtor's discharge in bankruptcy, under Mason's U. S. Code, Tit. 11, §§35, 103. 172M198, 215NW197.
An award under the Workmen's Compensation Act is not a "debt incurred to any laborer or servant for labor or service performed," within the meanings of Const. art. 1, §12, and is not a lien upon the employer's homestead 175M161, 220NW421.
Constitutional provision does not create liability against the homestead of one who is not the master or employer of the laborer or servant although he has by some collateral contract with the employer made himself liable for the payment of the debt. 175M389, 221NW534.

221NW534

Order directing special execution on judgment con-stituting lien against homestead, held proper. 179M30, 228NW168.

228NW168. A mechanic's lien established by judgment a month prior to filing of voluntary petition in bankruptcy is not affected and may be enforced by special or general execution. Nadeau v. Ball, 17666, 228NW168. One furnishing material for improvement on farm lands may resort to the farm for payment though it is a homestead. Steinke-Seidl Lbr. Co. v. N., 183M491, 237 NW194. See Dun, Dig. 4209.

13. Private property for public use.

13. Private property for public use. State v. Stanley, 188M390, 247NW509; note under §2554. Highways are "private property," and township was entitled to compensation from United States for flowage of roads from raising of level of Lake of the Woods, and "just compensation" was difference between the cost of maintaining roads on lower and higher levels. U. S. v. Wheeler Tp. (CCA8), 66F(2d)977. In condemning lands bordering on the Lake of the Woods by the government, pursuant to treaty, federal statutes, and Minnesota constitution, the element of flow-age damage is not to be considered as a separate unit, such use of the lands being potential only. Olson v. U. S. (CCA8), 67F(2d)24, aff'd 292US246, 54SCR704.
G. S. 1923, §1614, relating to the zoning of cities, and ordinances passed thereunder, held valid. 21F(2d)440. Setback lines in zoning ordinances, originating from the police power, and not from contract or eminent do-main, may cast an uncompensated burden on property. 171M231, 213NW907.

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.Property may not be taken in a condemnation pro-ceeding without compensation, or land of another assessed for benefits without a judicial hearing. 171M297, 214NW30.

214NW30. The amount of traffic on a highway is an element to be considered as bearing upon loss of time and in-convenience to one whose land is divided by such high-way. .171M369, 214NW653. Land taken for a public cartway is taken for a public purpose although the one to whose land the cartway extends has other access to a public highway. .175M395, 291NW597

221NW527.

A village approving plans of construction by state highway commissioner of a trunk highway upon a vil-lage street and authorizing a change of grade accord-ing to such plan, makes itself Hable for the damage caused abutting property by such change, in the absence of assumption of such liability by the state. 178M144, 226NW398.

caused abutting property by such change, in the absence of assumption of such liability by the state. 178M144, 226NW398. Where lease provided that it should terminate on tak-ing of property under power of eminent domain the lessee could not recover for the unexpired term on con-demnation of the entire property by the city. 178M562, 623, 228NW162. Relief by injunction against the laying out of a public street, where nothing has been done except the adoption by the city council of a preliminary resolu-tion appointing commissioners to view the premises and assess benefits and damages, is premature. Heller v. S., 182M353, 234NW461. See Dun. Dig. 4480. While the measure of damage in a highway condem-nation case is difference between fair market value be-fore and after taking, presence of a valuable deposit of sand and gravel is relevant. State v. Horman, 188M252, 247NW4. See Dun. Dig. 3054. Where commissioner of highways, trespasses upon or appropriates land outside right of way, he becomes liable to owner thereof for damage thereto. Nelson v. B. 188M584, 248NW49; note under §2554. Tilling station owner twas entitled to damages where state highway department made substantial change in highway in such manner as to require such owner to reconstruct filling station and driveway. Apitz v. C., 189M205, 248NW733. See Dun. Dig. 3049. Eminent domain is a right possessed by state in its sovereign capacity. It is not conferred by the constitu-tion, but is restricted by it. Its exercise rests exclusively in legislature. Judicial power comes into play only to extent that constitution guarantees owner of property fight to compensation. State v. Severson, 194M644, 261 NW469. See Dun. Dig. 3012, 3013, 3014, 3080. City could not require railroad, without compensation, to open up street across its right of way. Op. Atty. Gen., Oct. 31, 1930. A village is liable to the owner of private property for any damage resulting from the improvement of a street. Op. Atty. Gen., June 5, 1931. Charter provisions of the City of Ely with res

1931.

1931. A bill to preserve shore lines, rapids, water falls, beaches and other natural features in an unmodified state of nature by regulating construction of dams in Cook, Lake and St. Louis Counties would not violate this section. Op. Atty. Gen., Mar. 6, 1933. The measure of compensation in eminent domain. 17 Mind.awBay461

The measure MinnLawRev461.

15. Tenure of lands.

Provision in Laws 1933, c. 412, permitting perpetual lease of water dam rights is invalid. Op. Atty. Gen., Aug. 7, 1933.

16. Rights reserved—Religious freedom. Requiring the reading of the Old Testament in every school room, but permitting pupils to leave, during the reading, infringes no constitutional provision. 171M142, 214NW18.

214NW18. Where testator willed \$2,000 to a church, to be paid by residuary legatees, residuary legatees to take sub-ject to payment of this \$2,000, devise to the church is a charge or lien upon share going to residuary legatees; residuary legatees are personally liable for payment of \$2,000 if they accept residuary devise; but if residuary legatees do accept, requirement that they pay \$2,000 to church does not violate article 1, \$16, of constitution, for nothing compels legatees to accept. Lundquist v. F., 193M474, 259NW9. See Dun. Dig. 1653, 10286, 10287h.

17. No religious tests.

Voters at bond elections may not be limited to tax-payers. Op. Atty. Gen. (59a-7), June 4, 1934.

18. No license to peddle.

Municipality may inspect milk of both producers and dealers in milk and require payment of inspection fee. Op. Atty. Gen., Dec. 11, 1929. A farmer who occupies a stand on a public highway and sells the products of his garden and also products which he does not raise is a transient merchant who must have a license. Op. Atty. Gen., Oct. 23, 1931.

Article 2.—NAMÉ AND BOUNDARIES.

Jurisdiction on boundary rivers. 2

2. Jurisdiction on boundary rivers. Attachment by Delaware corporation having its prin-cipal office and place of business in Minnesota of a ves-sel owned by a Delaware corporation having its prin-cipal office in Ohio, while such vessel was unloading at Duluth, Minnesota, to recover damage to a grain ship-ment, held not an undue burden on interstate commerce, though the chief witnesses resided in other states. In-ternational Milling Co. v. C., 292US511, 54SCR797. See Dun. Dig. 4897. Rev'g 189M507, 250NW186.

Article 3.—DISTRIBUTION OF THE POWERS OF GOVERNMENT.

Article 3.—DISTRIBUTION OF THE POWERS OF dOVERNMENT.
A. Departments of the Government.
Type and the second state Securities Act [Mason's St. §§3996-12(10), 3996-19], relating to suspension of license and investigation of dealings, do not violate this section. Northwest Bancorporation v. B. (DC-MIRD), dFSupprot, and the second state second s

NW8. See Dun. Dig. 1597.
Duluth City Ordinance, No. 1126, held not to delegate legislative power to building inspector. Id.
Sale of nonintoxicating malt liquors is subject to regulation under police power of state: and Laws 1933, c. 116 [Mason's 1934 Supp., §§3200-5 to 3200-10], delegating to village and city councils authority to license and regulate is a valid exercise of police power. Bernick v. C., 191M128, 253NW369. See Dun. Dig. 4913.

v. C., 191M128, 253NW369.. See Dun. Dig. 4913. When litigation properly presents a question whether a proposed administrative action of an executive or ad-ministrative official is within the law, constitutional or statutory, both the subject of inquiry and the func-tion of decision are automatically removed from the field of executive to that of judicial action and duty, subject to the exception that, if the question be polit-ical rather than legal, the courts will have nothing to do with it. Rockne v. O., 191M310, 254NW5. See Dun. Dig. 1588, 1589.

Court must take statute as it finds it and is not at liberty to add to it by a process which would be an amendment, and, in effect, judicial legislation. Ross v. S., 193M407, 258NW582. See Dun. Dig. 8940. A bequest to a church for promotion of foreign and inner missions was not invalid because it authorized court to exercise judicial cy pres doctrine. Lundquist v. F., 193M474, 259NW9. See Dun. Dig. 9885. Doctrine of contributory negligence must be enforced by courts until repealed by appropriate legislative en-actment, and until this is done courts connot amend it in interests of any one. Johnston v. T., 193M635, 259NW 187. See Dun. Dig. 1594. Eminent domain is a right possessed by state in its sovereign capacity. It is not conferred by the consti-tution, but is restricted by it. Its exercise rests ex-clusively in legislature. Judicial power comes into play only to extent that constitution guarantees owner of property right to compensation. State v. Severson, 194M 644, 261NW469. See Dun. Dig. 3012, 3013, 3014, 3080. Mason's Stat., §8258, authorizing district court to ap-point an examiner of titles and deputy examiner of titles, is constitutional. Op. Atty. Gen. (374j), Aug. 13, 1934. Provision in legislative act declaring all provisions to be inseparable and that if any clause is invalid, then whole act shall be invalid will be considered by the court to determine intent of legislature, but court is not necessarily controlled thereby. Op. Atty. Gen. (724r), Feb. 21, 1935. Laws 1935, c. 216, §7, permitting railroad and ware-house commission to make rules and regulations relat-ing to weighing, grading and inspection of livestock, is not a delegation of legislative power. Op. Atty. Gen. (236), Mar. 21, 1935. Members of board of regents are to be appointed by the governor and not the legislature. Du Atty. Gen. (213f), July 8, 1935. Validity of statute conferring on judiclary power to set aside revocation of driver's license. 19MinnLawRev763.

Delegation of legislative power. 19MinnLawRev763.

-THE LEGISLATIVE DEPARTMENT. Article 4.-

1. Two houses-Sessions.

A congressional apportionment act must be submitted to the Governor for his approval. Smiley v. Holm, 285 US355, 52SCR397, rev'g 184M647, 238NW494. See Dun. US355, 52 Dig. 8901. In mal

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6. Adjournments.

b. Adjournments.
Legal holidays are to be included in computing the three-day period. Op. Atty. Gen., Feb. 9, 1931.
House of Representatives could not legally adjourn in the afternoon of Feb. 11, 1931, until the forenoon of Feb. 16, 1931, without the consent of the Senate, it being immaterial that February 12 is holiday. Op. Atty. Gen., Feb. 10, 1931.
Prohibition against recess for more than 3 days applies to a special session. Op. Atty. Gen., Dec. 16, 1933.

9. Members not to hold certain offices.

State senator cannot hold office of county commis-sioner, and art. 7, $\S7$, is merely the general rule to which this section creates an exception. 180M246, 230 NW637.

NW637. Member of legislature cannot occupy position as mem-ber of civil service board of Minneapolis. Op. Atty. Gen., June 25, 1929. A member of the legislature may be appointed as a local appraiser for the department of rural credit. Op. Atty. Gen., Jan. 21, 1930. State may enter into contracts with members of the legislature for architectural service, consulting engineer-ing service, and construction work. Op. Atty. Gen., May 12, 1931, and May 8, 1931.

Member of the legislature appointed to an office to which he is eligible may become a de facto officer, but does not become a de jure officer upon the termination of his disqualification. Op. Atty. Gen., June 5, 1931. The office of a member of the 1929 legislature did not terminate until January 1, 1931, and he cannot be eligible to serve as a member of the state building commission created by Laws 1929, c. 301, until January 1, 1932. Op. Atty. Gen., June 5, 1931.
Members of the state legislature are not eligible to serve as members of the state building commission. Op. Atty. Gen., June 5, 1931.
Members of the state legislature are not eligible to serve as members of the state building commission. Op. Atty. Gen., June 5, 1931.
Offices of village attorney and state representative are incompatible. Op. Atty. Gen., Dec. 4, 1931.
Op. Atty. Gen., Apr. 1, 1932; note under §481, statutes. Member of legislature cannot hold office of director of school board. Op. Atty. Gen., Feb. 27, 1933.
Member of legislature may not be delegated to convention to ratify or revoke Eighteenth Amendment. Op. Atty. Gen., May 5, 1933.
Member of legislature cannot be also member of charter commission of city. Op. Atty. Gen., Nov. 1, 1933.
State senators and representatives may not hold the position of conciliation commissioner under the new federal bankruptcy law. Op. Atty. Gen. (280h), July 16, 1934.

1934.

10. Revenue bills to originate in house.

Laws 1933, c. 389, is not unconstitutional as a revenue act originating in senate, though it provides for levy of tax. Op. Atty. Gen., June 7, 1933.

11. Approval of bills by governor-Veto power. Smiley v. Holm, 285US355, 52SCR397, rev'g 184M228, 238NW494.

238NW494. In computing the three-day period in which a bill must be returned, Sunday—not holidays—is the only day to be excluded. 172M162, 215NW200. The requirement that the bill be returned to the house in which it originated does not mean that it must be returned while such house is in session, but the return may be made to the presiding officer, secretary, clerk or to any member of such house. 172M162, 215NW200. Resolution by one branch of the legislature is not effective as a law but a commission referred to therein may act favorably thereon. Op. Atty. Gen., Jan. 29, 1934.

may act favorably thereon. Op. Atty. Gen., Jan. 29, 1934. Laws 1935, c. 357, Old Age Pension, is unconstitutional due to material change in bill after passage by legisla-ture and before approval by governor. Op. Atty. Gen. (82r), May 8, 1935.

12. Appropriations, how made.

Act appropriating money for conservation, for estab-lishment, maintenance and improvement of state and semi-state activities. Laws 1931, c. 395.

5. Exclusion of convicts from civil rights.

Secretary of state cannot refuse to place name of candidate upon ballot where he files usual affidavit, though he has been advised that candidate served term in federal prison and has not been restored to civil rights. Op. Atty. Gen., May 5, 1932.

17. Vacancies— -Contested elections.

17. Vacancies—Contested elections. Governor may not fill vacancy by appointment. Op. Atty. Gen., Feb. 18, 1933. Resignation of a state senator may be accepted by the governor, but he need not issue a writ of election if there is to be no session of the legislature before ex-piration of term for which senator was elected. Op. Atty. Gen. (2801-2), Apr. 30, 1934. It is mandatory that the governor call a special elec-tion following regular term of legislature to fill va-cancies caused by death if a special session of the leg-islature is to be called. Op. Atty. Gen. (2801-2), June 21, 1935.

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1935. 22. Bills not to pass on last day of session. Parol evidence is inadmissible to show that a legis-lative bill was passed at a time other than that stated in the legislative journals. Op. Atty. Gen., May 1, 1931. April 18, 1933, is last date upon which bills may be passed by either house. Op. Atty. Gen., Feb. 16, 1933. If session of legislature is held on Good Friday last day upon which a bill could be passed was April 17, 1933. Op. Atty. Gen., Apr. 12, 1933. Last date upon which bills may be passed by either house of the legislature at the regular 1935 session is April 24, 1935. Op. Atty. Gen. (280), Mar. 4, 1935.

23. Census--Apportionment.

---- Consup-Apportionment. Smiley v. Holm, 285US355. 52SCR397, rev'g 184M228, 238NW494.

238N W494. The alteration of ward lines in a city by the city council cannot affect the boundaries of legislative dis-tricts. Op. Atty. Gen., Mar. 20, 1931. While the legislature may not undertake to reappor-tion a part of the state without dealing with the rest of the state, still it may change the boundaries of cer-tain particular legislative districts. Op. Atty. Gen., Mar. 20, 1931.

25. Qualifications of members.

One not a resident of a legislative district was not eligible to be elected as a representative from that dis-trict. 175M393, 221NW245.

27. Laws to embrace but one subject.

State Securities Act [Mason's St., §§3996-1 to 3996-28], does not violate this section. Northwest Bancorporation v. B. (DC-Minn), 6FSupp704, aff'd 292US606, 54SCR775. See Dun. Dig. 8920. The title to the Blue Sky Law (Laws 1925, c. 192) satisfies requirement of this section. 171M191, 213NW 904

904

904. The title of Laws 1925, c. 426, "An act in relation to the organization of the state government," satisfies con-stitutional requirements. 171M191, 213NW904. Title of Laws 1927, c. 394, does not express the sub-ject of the act in so far as it refers to change of age of consent, and act is ineffective to that extent. 173M 221, 217NW108. Title of Laws 1925, c. 339, is not defective. 173M322, 217NW342. Laws 1923, c. 226 is properly entitled and does not

217NW342. Laws 1923, c. 226, is properly entitled and does not offend Const. art, 4, §27. 175M305, 221NW13. Section 10132 applies only to conduct toward male and female persons under 14 years of age, as the amendment of 1927 was invalid as far as it attempted to change ages, in view of insufficiency of title. 176M234, 249, 223 NW98. The subject of chapter 407, Laws 1925, known as the Forestry Act, is sufficiently expressed in its title. 176 M472, 223NW912.

The subject of chapter 407, Laws 1925, known as the Forestry Act, is sufficiently expressed in its title. 176 M472, 223NW912. Mason's Stats., §5547, imposing burden of proof up-on possessor of furs of fur-bearing animals did not vio-late this section. 177M398, 225NW435. Laws 1929, c. 258, does not embrace more than one subject. 178M244, 226NW842. The classification of counties by chapter 365, Laws 1929, is sufficiently germane to the object of the act to sustain its constitutionality. Tousley v. H., 182M447, 234NW673. See Dun. Dig. 8920. "An ordinance relating to disorderly houses and houses of ill-fame and common prostitutes" is not repugnant to the charter provision which requires that the title to an ordinance shall not contain more than one subject. State v. McDow, 183M115, 235NW637. See Dun. Dig. 6783 (33).

an ordinance shall not contain more than one subject. State v. McDow, 183M115, 235NW637. See Dun. Dig. 6783 (33). The purpose of Laws 1931, c. 306, §7, is sufficiently indicated in the title of the act. State v. King, 184M 250, 238NW334. See Dun. Dig. 8920. Special Laws 1885, c. 175, relating to construction and maintenance of bridges in Mower County, held to have a sufficient title. State v. County of Mower, 185M390, 241NW60. See Dun Dig. 8920. The police civil service commission law (Laws 1929, c. 299 [§§1933-48 to 1933-63]) is valid. Naeseth v. V., 185 M526, 242NW6. See Dun. Dig. 8920. Title to Laws 1931, c. 360, amending Laws 1923, c. 269, held germane to subject-matter. State v. Board of Com'rs, 186M524, 243NW851. See Dun. Dig. 8920. Laws 1931, c. 322 (§§7035-2, 7035-3), attempting by amendment of statute relating to weight, to require sani-tary wrapping of bread, violated this section. Egekvist Bakeries v. B., 186M520, 243NW853. See Dun. Dig. 8921. Mason's Stat. §§4135 to 4137, are not unconstitutional because they apply to both wages and salaries, regulat-ing assignment thereof. Murphy v. C., 187M65, 244NW 355. See Dun. Dig. 566, 8920. Stats., 1927, §§1726-6 to 1726-12, relating to detach-ment of territory from cities of fourth class, is valid though all of its provisions are not applicable to same cities. Wesley, 188M237, 246NW905. See Dun. Dig. 8910. To constitute duplicity of subjects, an act must em-brace two or more dissimilar and discordant subjects that by no intendment can be considered as having any legitimate connection with or relation to each other. Id. Beauty culturists act (§§5846-27 to 5846-47), embraces Iđ

regitimate connection with or relation to each other. Id. Beauty culturists act (§§5846-27 to 5846-47) embraces only one subject. Luzier Special Formula Laboratories v. M., 189M151, 248NW664. Title to Laws 1933, c. 339, extending time for redemp-tion from foreclosure of mortgages during economic emergency, contains only one subject. Blaisdell v. H., 189M422, 249NW334. Title to chapter 205, Laws 1931, is not objectionable in that it purports to amend two consecutively num-bered sections in Mason's Minn. Stat. 1927, said sections covering but one subject. Sweet v. R., 189M489, 250NW 46. See Dun. Dig. 8920. Mason's Stats., §§4401-10 to 4401-20, providing an ap-propriation for direct relief, work relief and employment to needy, destitute, and disabled persons, is constitu-tional. Moses v. O., 192M173, 255NW617. See Dun. Dig. 8920.

Minnesota Laws 1915, c. 272, as amended by Laws 1919, c. 404, as modified by Laws 1921, c. 280, giving coroner right to make autopsies in case of accidental or violent death, are constitutional. Kingsley v. F., 192NW468, 257 NW95. See Dun. Dig. 8920.

Laws 1931, c. 382, §§1 and 2, relating to appointment of an assistant attorney general for the division of se-curities, etc., are invalid as not being embraced within the title of the act. Op. Atty. Gen., July 17, 1931. Laws 1933, c. 414, amending §2139, Mason's Minn. Stat., is constitutional. Op. Atty. Gen., Sept. 20, 1933.

A bill with short title in one house and long title in the other was not unconstitutional where both titles sufficiently showed contents of bill. Op. Atty. Gen. (86a-8), Oct. 18, 1934.

Laws 1933, c. 219, does not apply to Clearwater County and §1 thereof is not within title of act. Op. Atty. Gen. (104a-3), Feb. 5, 1935. Laws 1933, c. 373, is unconstitutional insofar as it purports to amend subdivisions (1), (2), and (3) of §10935. Op. Atty. Gen. (314b-3), May 17, 1935.

§32a. Submission of laws for taxation of railroads.

There is no other constitutional or statutory provi-sion under which referendum of any question may be had. Op. Atty. Gen., Nov. 7, 1933. Railroads which pay a gross earnings tax to the state are not exempt from state income tax. Op. Atty. Gen., Nov. 13, 1933.

33. Special legislation prohibited.

1. Prior to amendment of 1892. State v. Mower County, 185M390, 241NW60.

2. Subsequent to amendment of 1892. Laws 1927, c. 147, providing for funding by certain counties of road and bridge indebtedness and issuance of bonds, is valid. 171M312, 213NW914. State banking corporations are properly placed in a class by themselves for the purpose of legislation and Laws 1926, c. 38, is not class or special legislation. 174 M36, 218NW238.

M36, 218NW238. Laws 1927, c. 288 (Mason's Minn. Stat. 1927, §§2558-1 to 2558-4), is valid. 174M305, 219NW172. Laws 1913, c. 545, providing that the voters of the district at the annual town meeting may fix the salaries of their school officers in ten town school districts hav-ing less than thirty schools and a high school, is consti-tutional. 175M316, 221NW231. Laws 1929, cc. 208, 303, relating to certain villages, do not violate this section. 178M337, 227NW41; 178M342, 227 NW202.

NW202.

NW202. Laws 1929, cc. 267, 424, admitting certain disabled vet-erans and court reporters to the practice of law without examination, violate this section. 178M331, 227NW179; 178M335, 227NW180. A statute which limits its operation to those who are within its provisions at the time of its passage or within a limited time thereafter is special legislation. 178M335, 927NW180

227NW180.

a limited time thereafter is special legislation. 178M333, 227NW180. Laws 1929, c. 57, relating to firemen's civil service commission in cities of a certain population, held valid. 180M352, 232NW830(2). Mason's Minn. Stat., §\$1726-1 to 1726-5, providing for detachment of lands from a city and schood district, held invalid as special legislation. 179M358, 229NW346. Laws 1929, c. 15, is invalid. 180M44, 230NW115. A law is general and uniform in its operation if it operates uniformly upon all subjects within a proper class, but the classification must be based on a substan-tial distinction. 180M44, 230NW115. Basic Science Act (Mason's Minn. Stat., §5705-1 et seq.), held not invalid because of limitation of operation to certain medical practitioners. 181M341, 232NW517. See Dun. Dig. 1675, 7483(26). Chapter 67, Laws 1929, permitting the electors of a school district to reimburse its treasurer for moneys paid by him to it on account of loss of school funds in an insolvent bank is valid. 181M523, 233NW802. See Dun. Dig. 1691.

an insolvent bank is valid. 181M523, 233NW802. See Dun. Dig. 1691. Mason's Stat. 1927, §1726-6 et seq., providing for de-tachment of farm land from cities, is not unconstitutional as class or special legislation. Clinton Falls Nursery Co., 182M427, 236NW195. See Dun. Dig. 1675, 1692, 6521. Special Laws 1885, c. 175, relating to the building and maintaining of bridges in Mower County, was not re-pealed by Laws 1913, c. 235, or Laws 1921, c. 323. State v. County of Mower, 185M390, 241NW60. The legislature may repeal, but cannot extend, amend, or modify any existing special or local law. State v. County of Mower, 185M390, 241NW60. See Dun. Dig. 1685, 1688.

County of Mower, 185M390, 241NW60. See Dun. Dig. 1685, 1688. Laws 1931, c. 87, requiring counties of certain popula-tion to build and maintain all bridges, held special and local legislation. State v. County of Mower, 185M390, 241NW60. See Dun. Dig. 1692. Mason's Minn. Stat., 1931 Supp., §§1933-48 to 1933-63, held not invalid. Neaseth v. V., 185M526, 242NW6. See Dun. Dig. 1691. Laws 1929, c. 142, amending Laws 1923, c. 129, held constitutional in so far as act relates to highways to be established connecting roads with navigable streams. County of Becker v. S., 186M401, 243NW433. See Dun. Dig. 1691.

Statute fixing compensation of school treasurer is not unconstitutional as special legislation because based up-on number of schools within territory. County Board of Education v. F., 186M554, 244NW56. See Dun. Dig. 1691.

Laws 1921, c. 417, fixing \$60 per capita as the maxi-mum tax levy in all school districts in state, is not un-constitutional as special legislation. Independent School Dist. No. 35 v. B., 187M539, 246NW119. See Dun. Dig. mum 1689.

Laws 1921, c. 292, is valid, though it may apply only to one school district in state. State v. Brown, 189M257, 248NW822.

Laws 1933, c. 339, extending time for redemption from mortgage foreclosure sale is general and not special or class legislation. Blaisdell v. H., 189M422, 249NW334.

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Laws 1933, c. 181 (§§255-3, 255-4), changing time for holding city elections in certain counties operating under Laws 1895, c. 8, is unconstitutional. Op. Atty. Gen., Dec. 12, 1933.

12, 1933. Municipality had no power to grant perpetual franchise to electrical utility. Op. Atty. Gen., Dec. 28, 1933. Mason's Stat., §2867-1, relating to issuance and sale of bonds, is not invalid as special legislation. Op. Atty. Gen. (86a-8), June 14, 1934. This section does not prohibit legislature from enacting general laws relating to affairs of citles operating under home rule charter, notwithstanding provisions in their charters may be inconsistent with legislation. Op. Atty. Gen. (785E), Nov. 16, 1934.

34. General laws.

Laws 1927, c. 147, providing for funding by certain counties of road and bridge indebtedness and issuance of bonds, is valid. 171M312, 213NW914. 174M36, 218NW238, note under §33. Laws 1929, cc. 208, 303, relating to certain villages, do not violate this section. 178M337, 227NW41; 178M342, 227

NW202.

Laws 1929, c. 15, is invalid. 180M44, 230NW115. A law is general and uniform in its operation if it operates uniformly upon all subjects within a proper class, but the classification must be based on a sub-stantial distinction. 180M44, 230NW115.

Laws 1929, c. 57, relating to firemen's civil service commission in cities of a certain population, held valid. 180M352, 230NW830(2). Basic Science Act (Mason's Minn. Stat., §5705-1 et seq.), held not invalid because of limitation of operation to certain medical practitioners. 181M341, 232NW517. See Dun. Dig. 1675, 7483(26). Chapter 67, Laws 1929, permitting the electors of a school district to reimburse its treasurer for moneys paid by him to it on account of loss of school funds in an insolvent bank is valid. 181M523, 233NW802. See Dun. Dig. 1691. Dig. 1691.

Dig. 1631. Mason's Stat. 1927, \$1726-6 et seq., providing for de-tachment of agricultural lands from cities, is not uncon-stitutional as class or special legislation. Clinton Falls Nursery Co., 182M427, 236NW195. See Dun. Dig. 1675, 1609 from the second secon Nursery (1692, 6521

Nursery Co., 182M427, 236NW195. See Dun. Dig. 1675, 1692, 6521.
Laws 1931, c. 87, requiring counties of certain population to build and maintain all bridges, held special and local legislation. State v. County of Mower, 185M 390, 241NW60. See Dun. Dig. 1683.
Police civil service commission law (Laws 1929, c. 299, [Mason's Minn. Stat, 1931, Supp., §§1933-48 to 1933-63]) is not invalid as lacking uniformity of operation. Naeseth v. V., 185M526, 242NW6. See Dun. Dig. 1683.
Laws 1933, c. 181 [Mason's 1934 Supp., §§255-3, 255-4], is unconstitutional as special in its regulation of affairs of cities of less than 3500 inhabitants operating under Laws 1895, c. 8. Hiler v. C., 189M618, 250NW579. See Dun. Dig. 1683.
A law is general if it operates uniformly upon all members of any class of persons, places, or things requiring legislation peculiar to such class; and mere fact that members of such class are limited, or that class consists of only a single member, object, or thing, is unimportant. Board of Education v. B., 192M367, 256NW 894.
See Dun. Dig. 1683.
Legislature is presumed to have acted with knowledge of all facts necessary to make an intelligent classification of persons and things. 1d. See Dun. Dig. 1677-1679.
Construing Laws 1921, c. 332, as superseding §3014 and as applying to the city of Duluth, it is constitutional.
Id. See Dun. Dig. 1691.
Fact that an act may apply to only one or only to a few municipalities is notimortant.

Id. See Dun. Dig. 1691. Fact that an act may apply to only one or only to a few municipalities is unimportant, if classification is not arbitrary or special but applies generally and uniformly throughout state. State v. Severson, 194M644, 261NW 469. See Dun. Dig. 1677. Mason's Stats. 1927, §6557-1, is not special legislation because it limits time for appeal in condemnation pro-ceedings brought by state to acquire rights of way for trunk highways without requiring notice to start run-ning of 30-day limitations, as is required in other con-demnation proceedings. Id. Laws 1933. c. 372 is not invalid as a special law. On

trunk highways without requiring notice to start running of 30-day limitations, as is required in other condemnation proceedings. Id.
Laws 1933, c. 372, is not invalid as a special law. Op. Atty. Gen., May 3, 1933.
Section does not prohibit general laws relating to affairs of cities. Op. Atty. Gen., Aug. 3, 1933.
Laws 1933, c. 181 (§§255-3, 255-4), changing time for holding city elections in certain counties operating under Laws 1895, c. 8, is unconstitutional. Op. Atty. Gen., Dec. 12, 1933.
Mason's Stats., §§2867, 2867-1, providing for issue of bonds by school district which had previously applied to federal government for loan, is constitutional. Op. Atty. Gen. (159a-5), July 17, 1934.
This section does not prohibit legislature from enacting general laws relating to affairs of cities, operating under home rule charter, notwithstanding provisions in their charters may be inconsistent with legislation. Op. Atty. Gen. (156E), Nov. 16, 1934.
Fact that Mason's Stats., §§1607-31 to 1607-34, apply only to the city of Duluth does not render them unconstitutional. Op. Atty. Gen. (1387b-9), Nov. 20, 1934.
36. Cities and villages may adopt charters—Classi-

36. Cities and villages may adopt charters-Classification of cities for legislative purposes.

fication of cities for legislative purposes.' This section held not to authorize a city to pass an ordinance requiring landowners to sheath-pile excava-tion so as to protect walls on adjoining property. 172M 428, 215NW840. Provision in home rule charter recognizing validity of municipal contract in which officer is interested is un-constitutional, in view of Mason's Minn. Stat., §10305. Op. Atty. Gen., Feb. 10, 1930. The validity of a charter provision adopted under this section, held not required to be tried before a court of three judges as required by Mason's Code 28, §380. 32F (2d)748.

(2d) 748. Section 6578-1 sufficiently protects landowner against any taking of his property without compensation first paid or secured. 177M146, 225NW86. Fixing of amount of damages is a step in condemna-tion proceedings and is at most only quasi judicial. 177 M146, 225NW86. Laws 1929, c. 57, relating to firemen's civil service commission in certain cities, held valid. 180M352, 230 NW880(2)

NW830(2).

Mineapolis home rule charter, c. 13, §4, held not to apply to a school building and hence the board of education is not required to submit the location and de-sign of the building to the planning commission for ap-proval. 181M576, 233NW834. See Dun. Dig. 8656. An ordinance of the city of St. Paul providing for the punishment of a person convicted of driving an auto-

mobile while under the influence of intoxicating liquor, is valid. State v. H., 182M144, 233NW874. See Dun. Dig. 1682.

The legislature by express legislation may supersede or change the provisions of home rule charters. Guar-anteed Concrete Co. v. G., 185M454, 241NW588. See Dun. Dig. 1685.

Dig. 1685. Submission of Charter Amendment No. 8 to voters of Minneapolis on Nov. 8, 1932, was a special election not-withstanding it was not so designated by city council. Godward v. C., 190M51, 250NW719. See Dun. Dig. 6543. Blank ballots at special election were properly rejected by trial court in computing total number of voters at special election on charter amendment. Id. See Dun. Dig. 2073a. p. 20

Godward v. C., 190M51, 250NW719. See Duin. Dig. 6543.
 Blank ballots at special election were properly rejected by trial court in computing total number of voters at 2973a, n. 29.
 Legislative policy respecting education cannot be disturbed except by legislative enactment. State v. Erickson, 190M216, 251NW519. See Dun. Dig. 8656, n. 20.
 Existence of freehold population is not a condition precedent to incorporation or reincorporation of a municipality. State v. City of Fraser, 191M427, 254NW 776. See Dun. Dig. 6517, 6526a.
 Motives of electors at a city charter election are not to be considered so long as their actions are within the law. Id. See Dun. Dig. 6543.
 A freeholder is one having title to real estate, however small its value. Id. See Dun. Dig. 6560.
 Members of board of freeholders though land was conveyed to them as a gift for sole purpose of qualifying them. Id. See Dun, Dig. 6560.
 Charter provisions of the city of Ely with respect to condemnation of land outside city are valid. Op. Atty. Gen., June 15, 1931.
 Laws 1909, c. 236, providing that a new or revised home rule charter can be submitted in the manner of a new Charter provisions of the city of Ely with respect to July 31, 1931.
 A village may not adopt a charter pursuant to this provision and still remain a village. Op. Atty. Gen., Oct 14, 1932.
 Thirty days' publication of proposed revision of home rule charter must be once each week in weekly papers and daily in daily papers. Op. Atty. Gen., Jan. 12, 1933.
 Thirty days' publication of proposed revision of normissioner of city of Breckenridge would be incompatible. Op. Atty. Gen., Feb. 16, 1933.
 Mentmum wage laws for groups of municipal employees would be constitutional, Op. Atty. Gen., Feb. 9, 1933.
 Therefores of city anditor and poor commissioner of city of Breckenridge would be incompatible. Op. Atty. Gen., Feb. 16, 193

17, 1934. Electors

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come under new law. Op. Atty. Gen. (785E), Nov. 16, 1934. Term of judge of municipal court may not be changed by home rule charter. Op. Atty. Gen. (307k), Dec. 1, 1934. **Curative Act.** Laws 1929, c. 40, legalizes certain appropriations made by cities of the first class for promoting industrial and commercial development. For validation of bonds authorized by vote on a propo-sition providing for the issuance of an aggregate for two or more distinct improvements, see Laws 1929, c. 112; Laws 1929, c. 126. Port Authority created for cities of over 50,000 popu-lation. See Laws 1929, c. 61. Airports. See Laws 1929, c. 61. Airports. See Laws 1929, c. 125; c. 217; c. 379. Act relating to certain charter elections held under this section. Laws 1931, c. 145. Act legalizing conveyances of city of fourth class op-erating under home rule charter pursuant to this sec-tion. Laws 1931, c. 361. Laws 1935, c. 203, first class cities operating under Minn. Const. Art. IV, §36, may condemn land for munic-ipal forest.

ipal forest.

Article 5.—THE EXECUTIVE DEPARTMENT.

1. Courts.

Discretion of attorney general as to what litigation shall be instituted by him is beyond control of any other department of government. State v. City of Fraser, 191M427, 254NW776. See Dun. Dig. 8845.

4. Powers and duties of governor.

Fraser, 191M427, 254NW776. See Dun. Dig. 8845.
4. Powers and duties of governor. Minnesota's governor, charged with seeing that its laws are executed, is authorized to use militia when his judgment deems it necessary, which judgment is con-clusive, and means employed by governor and command-ing officer of troops in restoring law and order are not subject to control of judiciary unless arbitrary and capricious. Powers M. Co. v. O., (USDC-Minn), TFSupp 865. See Dun. Dig. 8843. Whether martial law, in the sense of government by executive edict, while the courts are open and the civil authorities still functioning, although unable to cope with an outbreak of violence, can be maintained in Min-nesota must be finally determined by the state's supreme court. Id. Under military rule, constitutional rights of individuals must give way to the necessities of the situation; and the deprivation of such rights, made necessary in order to restore the community to order under the law, cannot be made the basis for injunction or redress. Id. Where civil authorities and deputies could not ade-quately protect life and property from mob violence actual and threatened, governor's proclamation for martial law in such community was justified and could not be invalidated, and his orders regulating the move-ments of trucks under such circumstances could not be enjoined. Id. Vacancy in office of village justice is to be filled by village council. Op. Atty. Gen., Dec. 20, 1929. Powers of pardon board extend only to offenses against the state, and do not apply to municipal ordinances. Op. Atty. Gen., Apr. 8, 1931. Twenty-day provision relative to introduction of bills only with governor's consent during last twenty days of session is applicable only to regular sessions. Op. Atty. Gen., Dec. 11, 1933. 8. Oath of office. A director of an independent school district who hes

8. Oath of office.

5. Util Of Office. A director of an independent school district who has taken an oath of office need not take a second oath when chosen as treasurer by the members of the school board. 171M376, 214NW258. A public officer, on conviction of violation of the fed-eral liquor laws, forfeits his office. Op. Atty. Gen., Feb. 10, 1930.

Article 6.—THE JUDICIARY.

1. Courts.

Martin v. M., 247NF515; note under art. 6, §7. Fixing of amount of damages is a step in condemna-tion proceedings and is at most only quasi judicial. 177 M146, 225NW86.

tion proceedings and is at most only quasi judicial. 177 M146, 225NW86. Mason's Stat., §§7688 and 7689 are not unconstitutional as attempting to delegate judicial power to the com-missioner of banks. American State Bank of Minne-apolis v. J., 184M498, 239NW144. Interpretation of state constitution by state supreme court is conclusive and final. Reed v. B., 191M254, 253 NW102. See Dun. Dig. 8819. Judges of municipal court are state officers and not officers of the municipality electing them, and where a municipal judge was elected to a term commencing on the first secular day of February, 1928, his term of office did not expire until four years thereafter, and his term of office could not be changed by adoption of home rule charter changing dates of election, and where the only proper general election of a city next preceding first secular day of February, 1922. Xus in November, 1930, at which the same judge was elected, his four-year term of office under the second election began the first secular day of February, 1932. State v. Bensel, 194M55, 259NW 389. See Dun. Dig. 6899a. Probate judge must keep record of proceedings in in-sanity and juvenile matters. Op. Atty. Gen., Mar. 27, 1933.

1933.

2. Supreme Court.-The supreme court shall consist of one chief justice and six associate justices. It shall have original jurisdiction in such remedial cases as may be prescribed by law, and appellate jurisdiction in all cases, both in law and equity, but there shall be no trial by jury in said court. It shall hold one or more terms in each year, as the legislature may direct, at the seat of government, and the legislature may provide, by a two-thirds vote, that one term in each year shall be held in each or any judi-cial district. It shall be the duty of such court to appoint a reporter of its decisions. There shall be chosen, by the qualified electors of the state, one clerk of the supreme court, who shall hold his office for the term of four years, and until his successor is duly elected and qualified; and the judges of the supreme court until an election can be regularly had. Amendment proposed by Laws 1929, c. 430. Adopted at election held Nov. 4, 1930. Fromulgated Nov. 20, 1930. A violation of a city ordinance is an offense against the city and a right of appeal may be denied. 175M222, 220NW611. Judicial power of supreme court has its origin in constitution, but it came into existence with inherent power to protect itself and make rules of practice. Great-house, 189M51, 248NW735. See Dun. Dig. 1587.

4. Judicial districts-District court judges.

§12.

5. Jurisdiction of district courts.
Federal and not state law determines the power and jurisdiction of the circuit court of appeals to review by certiorari an order of the district court refusing to remand a case removed from a state court. City of Owatonna v. Interstate Power Co. (CCA8), 67F(2d)298. Certiorari denied 291US673, 54SCR458.
Petitions filed in federal court seeking naturalization after controversy arose as to citizenship of officer, held not conclusive on question of contestee's citizenship, under prior claimed naturalization. Miller v. B., 190M352, 251NW682. See Dun. Dig. 2921.
District court had no jurisdiction to suspend a criminal judgment of a justice of the peace where no appeal had been taken and time therefor had expired at the time of application for suspension. Op. Atty. Gen., Jan. 12, 1932.

6. Jurisdiction of district courts. A violation of a city ordinance is an offense against the city and a right of appeal may be denied. 175M222, 220NW611.

2200W611.
Municipal judges need not be attorneys. Op. Atty. Gen., Feb. 9, 1933.
Supreme court, state district court and probate court judges are liable to pay income tax on salarles, such payment not amounting to a diminution of their sal-aries. Op. Atty. Gen. (531h), Apr. 7, 1934.
Salary of municipal judge appointed to fill vacancy can neither be increased nor diminished during term for which deceased judge was elected. Op. Atty. Gen. (307k), July 30, 1935.

7. Probate courts.

7. Fromue courts. District court has right to determine title to home-stead pending proceeding in probate court to administer estate of decedent. 171M182, 213NW736. The probate court has authority to direct guardians of minors and incompetent persons to require bonds to secure deposits of funds of their wards in banks. 176M 541, 224W152.

annors and incompetent persons to require bonds to secure deposits of funds of their wards in banks. 176M 541, 224W152.
 The presentation of a claim by the guardian in probate court against the estate of his deceased ward, after his final account as guardian had been settled, whereby the guardian seeks to recover compensation for services rendered to his ward in addition to the allowance made to him for services in the order settling his account, is a collateral attack on such order. Trapp v. T., 182M537, 235NW29. See Dun. Dig, 4125a(21).
 An order duly made by the probate court settling the final account of a guardian is conclusive on the guardian, and cannot be attacked collaterally by him. Trapp v. T., 182M537, 235NW29. See Dun. Dig, 4125a(21).
 Proof of an understanding or agreement of the parties that plaintiff's claim need not be included in the guardian's account would be permissible only in a direct attack upon the order of the probate court settling the account. Trapp v. T., 182M537, 235NW29. See. Dun. Dig, 4125a(21).
 The probate court has jurisdiction to order co-administrators to hold and distribute estate funds jointly. Wilson v. S., 183M374, 236NW701. See Dun. Dig, 7771, 7778.
 When a child has a guardian of the person appointed by the probate court, the consent of such guardian is necessary to permit an adoption by proceedings in the district court. In re Martinson, 184M29, 237NW596. See Dun. Dig, 99.
 Probate court has power to hear and determine applications for restoration to capacity by patients in insane hospitals. State v. O'Brien, 186M432, 243NW434. See Dun. Dig, 4528.
 A conflict between probate courts of two counties as to which shall exercise jurisdiction over the estate of

A conflict between probate courts of two counties as to which shall exercise jurisdiction over the estate of a person deceased held a question of venue rather than jurisdiction. Martin v. M., 188M408, 247NW515. See Dun. Dig. 7773(94).

Jurisdiction. Martin V. M., Iconitus, 2111 (1915). See Dan. Dig. 773(94). Jurisdiction of a probate court over an estate, once properly invoked, precludes subsequent exercise of juris-diction over same matter by another probate court, unless and until first proceeding is dismissed or discontinued.

Id. Dependent, neglected, or delinquent children are proper subjects to be placed under guardianship by the probate court. State v. Patterson, 247NW573, 188M492, 249NW187. See Dun. Dig. 1646.

District court has no jurisdiction to enjoin administra-tor from selling land under license of probate court. Mundinger v. B., 188M621, 248NW47. See Dun. Dig. 7770c.

Mundinger v. B., 188M621, 248NW47. See Dun. Dig. 7770c. Op. Atty. Gen., Mar. 20, 1934; note under art. 6, §10. Where alleged revocation of will is effected by four "living trusts," so called, and validity and efficacy of latter are challenged by issue properly framed, probate court has jurisdiction to determine that issue in order to get at ultimate one, of which it is only court with original jurisdiction, whether will is entitled to pro-bate. O'Connor, 191M34, 253NW18. See Dun. Dig. 7770. Assessment of inheritance taxes is so far related to and a part of the administration of estate of deceased person as to be within constitutional jurisdiction of probate court. Robinson, 192M39, 255NW486. See Dun. Dig. 1592, 7770, 9571. General jurisdiction of probate court attaches at once upon presentation to it of a proper petition by some person entitled to take such action. Notice and op-portunity to be heard is a matter of legislative favor and not essential to jurisdiction and power of court to administer estate. Gilroy's Estate, 193M349, 258NW584. See Dun. Dig. 1641, 7782e.

see Dun. Dig. 1641, 7783e. Probate court, by virtue of broad grant of power be-stowed by the constitution and in conformity with statu-tory enactment directing its exercise, may appoint an administrator d. b. n. with or without notice, when a proper petition, made by one authorized by statute so to do, is presented to it, provided authority of prior representative has been extinguished and there remains property theretofore unadministered. Id. See Dun. Dig. 1641, 3583, 7783e. Probate court has exclusive original jurisdiction of

1641, 3583, 7783e. Probate court has exclusive original jurisdiction of estates of deceased persons and persons under guardian-ship by virtue of constitutional investment. Legislature may not curtail or limit general jurisdiction thus con-ferred, but exercise thereof may be regulated by statute. Id. See Dun. Dig. 7770b. Probate judge must keep record of proceedings in in-sanity and juvenile matters. Op. Atty. Gen., Mar. 27, 1933.

Legislature cannot consolidate offices of judge of pro-bate or clerk of district court with other elective offices because such offices are created by the constitution. Op. Atty. Gen., Apr. 3, 1933.

because such offices are created by the constitution. Op. Atty. Gen., Apr. 3, 1933. Vacancy to be filled by next election where appointee is appointed more than 30 days prior thereto. Op. Atty. Gen., Feb. 9, 1934. Statute giving probate court authority to commit in-sane person is constitutional. Op. Atty. Gen. (248b-3), Feb. 19, 1935.

8. Justices of the peace.

8. Justices of the peace. Justice of the peace in Golden Valley has no jurisdic-tion of an offense committed in Minneapolis by waiver or otherwise. 174M608, 219NW452. A municipal court organized under the general law has no jurisdiction of gross misdemeanors punishable by a fine in excess of \$100 or by imprisonment in excess of three months. State ex rel. v. Morical, 182M368, 234NW 453. See Dun. Dig. 6900b(63). Vacancies in offices of village justices created by Laws 1929, c. 413. Op. Atty. Gen., Dec. 20, 1929. If there is no special act of the legislature requiring justices, a particular city may abolish the office on draft-ing a home rule charter. Op. Atty. Gen., Oct. 3, 1931. A constable is not a constitutional officer, and city charter may abolish the office. Op. Atty. Gen., Oct. 3, 1921.

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charter may aboint the onice. Op. Arty, Gen., Oct. 9, 1931. Office of defeated justice of the peace is vacant where newly elected justice is not qualified and old justice does not hold over. Op. Atty. Gen., Feb. 3, 1933. Justices of the peace and municipal courts have juris-diction for violations of liquor laws under Laws 1933, c. 115, §3. Op. Atty. Gen., Apr. 12, 1933. Village incorporated under Laws of 1885 may not fix compensation of village justice of the peace. Op. Atty. Gen. (266a-13). Sept. 7, 1934. There should have been elected in December, 1929, in St. Louis Park two justices and two constables, the justices to hold only for two years under the constitu-tion and the constables to hold office for two years and until election and qualification of successors, and any vacancy in office must be filled by council and there can be no election in even-numbered years to fill vacancy. Op. Atty. Gen. (472q), Jan. 17, 1935.

10. Vacancies.

Provision in Mason's Stat. 1927, §217, for filling of va-cancy by appointment "for the unexpired term" conflicts with this section. Op. Atty. Gen., May 23, 1929. Vacancies in office of village justice are to be filled by village council. Op. Atty. Gen., Dec. 20, 1929.

Where judge of district court resigns after primary, but more than thirty days before November general election, his position should be filled by voters at gen-eral election. Op. Atty. Gen., May 11, 1932.

Where judicial district has two judges and only one is nominated at primary, but other judge resigns before November general election, candidates nominated at pri-mary may run only for single district judgeship, and other position should be voted upon separately. Op Atty. Gen., May 11, 1932.

Municipal court judge appointed by governor to fill vacancy under Mason's Stats., 1929, §217, only holds of-fice until next general election and not for full term of predecessor. Op. Atty. Gen., Oct. 14, 1933. Vacancy to be filled by next election where appointee is appointed more than 30 days prior thereto. Op. Atty. Gen., Feb. 9, 1934. In case of vacancy in office of judge of probate, same is filled by appointment by governor but appointee holds only until next general election. Op. Atty. Gen., Mar. 20, 1934. holds only until next general election. Op. Atty. Gen., Mar. 20, 1934. Term of office of one appointed to fill vacancy in office

Term of office of one appointed to fill vacancy in office of municipal judge expires at first annual village elec-tion, and not with expiration of term of former judge. Op. Atty. Gen. (307L), Sept. 27, 1934. Where no special municipal judge was elected at last municipal election, it cannot be said that there is a vacancy which may be filled by the governor. Op. Atty. Gen. (213f), May 1, 1935. Municipal judge appointed to fill vacancy in office, holds office only until next annual election. Op. Atty. Gen. (307k), July 30, 1935.

12. Change of judicial districts.

Legislature in rearranging judicial districts cannot vacate the office of any judge, but such judge may be assigned to a certain district even be filled by village council. Op. Atty. Gen., Nov. 9, 1929.

13. Clerk of district court.

Op. Atty. Gen., Apr. 3, 1933; note under §7 of this article.

Pleadings-Process-Conclusion of indict-14. ments.

District court rule permitting objections to language of closing arguments to be seasonably taken at close thereof, is reasonable. Jovaag v. O., 189M315, 249NW676. See Dun. Dig. 2773.

§15. Court commissioners.

A court commissioner has power to waive five-day waiting period for marriage license, and express desire of judge of district court that court commissioners do not exercise such power is of no force and effect. Op. Atty. Gen. (128b), June 21, 1935.

Article 7.—ELECTIVE FRANCHISE.

1. Persons entitled to vote.

Op. Atty. Gen., Mar. 20, 1934; note under art. 6, §10. If Mason's Minn. Stat., §839, be construed as requiring a county commissioner, who is a candidate for the office of county treasurer, to resign his office before the pri-mary election, it is unconstitutional. Op. Atty. Gen., Mar. 22, 1920.

mary election, it is unconstitutional. Op. Atty. Gen., Mar. 22, 1930. The right to vote should not be denied on account of mere technicalities, such as the failure to designate a polling place and election officers. Op. Atty. Gen., May 22, 1930.

didates in elections under §\$1805 to 1811. Op. Atty.

1930.
Blank lines should be provided below the names of candidates in elections under §\$1805 to 1811. Op. Atty. Gen., Dec. 2, 1930.
Persons moving from one precinct to another in a city less than thirty days before any election cannot vote at such election. Op. Atty. Gen., Mar. 31, 1930.
Op. Atty. Gen., Mar. 29, 1932; note under §2.
Non-resident cannot be employed as village marshal.
Op. Atty. Gen., June. 6, 1932.
Otherwise qualified elector could sign referendum petition under Albert Lea Home Rule Charter, \$40, notwithstanding that he was not registered pursuant to permanent registration act. Op. Atty. Gen., Sept. 17, 1932.
A bill which in effect would prohibit "sticker" candidates at a general election if such candidates had been defeated at the primary cannot be prohibited by legislative act from running as sticker candidate at general election. Op. Atty. Gen., Mar. 1933.
Merican woman marrying an alien and residing in this country after September 22, 1922, is a citizen and may vote unless she renounced such citizenship. Op. Atty. Gen., Mar. 10, 1933.
Thirty days' residence does not mean continuous presence every day during 30-day period. Op. Atty. Gen., May 20, 1933.
Indians who may vote at township election. Op. Atty. Gen., Mar. 27, 1933.

Gen., Mar. 27, 1933. Where an elector has moved from one residence to an-other within same precinct and lives in new residence for less than 10 days prior to election, he is entitled to vote. Op. Atty. Gen., Oct. 25, 1933. Mason's Stats., §1828-28, insofar as it conflicts with this section is invalid. Op. Atty. Gen., Nov. 7, 1933. Residence and not temporary character of employment determines right to vote. Op. Atty. Gen., Dec. 20, 1933

1933

1933. Men in CCC camps are not entitled to vote in elec-tion districts where such camps are located unless they intend to remain permanently within such districts. Op. Atty. Gen. (639j), Apr. 6, 1934. Voters at bond elections may not be limited to tax-payers. Op. Atty. Gen. (59a-7), June 4, 1934.

Though residence of a single man shall be considered to be where he usually sleeps, there is a second require-ment that he intends to make it his home. Op. Atty. Gen. (490a), June 22, 1934. Indians who have been residents of state for at least six months and residents of established election district for at least 30 days are entitled to vote at school elec-tions. Op. Atty. Gen. (490g), Sept. 21, 1934. If school teacher regards place where she is teaching as her home and intends to remain there indefinitely, she may properly be regarded as a resident thereof and en-titled to vote. Op. Atty. Gen. (490L), Oct. 16, 1934. Men in CCC camp having no intention of remaining in that place permanently, but having another home to which they intend to return after their employment in such camp, are not ordinarily considered residents and are not entitled to vote. Op. Atty. Gen. (490J-2), Oct. 24, 1934. 1934.

1934. If school teacher regards place where she is teaching as her home and intends to remain there indefinitely, she may properly be regarded as a resident thereof entitled to vote. Op. Atty. Gen. (490L), Nov. 2, 1934. Where circumstances are such that a person may claim his legal residence at either one of two places, place he regards as his home will be his residence for purpose of voting. Op. Atty. Gen. (490L), Nov. 2, 1934. Persons living on tax exempt property can vote if they have constitutional qualifications. Op. Atty. Gen. (187a-9). Apr. 29. 1935.

(187a-9), Apr. 29, 1935.

2. Persons not entitled to vote.

Person confined in jail for a misdemeanor may cast his allot under the absent voters' law. Op. Atty. Gen., May ballot 31, 1930. A gina

ballot under the absent voters' law. Op. Atty. Gen., May 31, 1930.
A guardianship of the person, as distinguished from guardianship of the estate, disqualifies from voting. Op. Atty. Gen., July 3, 1930.
Person convicted in federal court cannot vote or hold office. Op. Atty. Gen., Apr. 3, 1930; Apr. 21, 1930.
One not adjudged insane or mentally incompetent by the court is entitled to vote, notwithstanding that his property might be subject to the control of a guardian. Op. Atty, Gen., Mar. 18, 1931.
One pleading guilty to felony, but not sentenced or had judgment passed upon him, is entitled to vote. Op. Atty. Gen., Mar. 29, 1932.
Secretary of State cannot refuse to place name of candidate upon ballot where he files usual affidavit, though he has been advised that candidate served term in federal prison and has not been restored to civil rights. Op. Atty. Gen., Apr. 7, 1933.
Felony continues to be a resident of Minnesota but is not a citizen until restored as provided in §§10772 and 10773. Op. Atty. Gen., Apr. 7, 1933.
Felony committed in state law. Op. Atty. Gen., May 2, 1933.
A federal mail fraud is a felony, but conviction results only in loss of right to vote, and not loss of citizen-ship. Op. Atty. Gen., May 1, 1933.
A federal mail fraud is a felony, but conviction results only in loss of right to vote, and not loss of citizen-ship. Op. Atty. Gen., May 1, 1933.
A person does not lose his rights to vote or to hold elective office where he is convicted of a felony in federal mail fraud is a felony, but conviction results only in loss of right to vote, and not loss of citizen-ship. Op. Atty. Gen., May 1, 1933.
A person does not lose his rights to vote or to hold elective office where he is convicted of a felony in federal court by plea of guilty and later is sentenced and sentence is suspended. Op. Atty. Gen. (490d), Aug. 21, 1934.

3. Residence not lost.

De Atty. Gen., Apr. 7, 1933; note under §2 of this article.

If a person has not lost his residence for purposes of voting, he has not lost his residence for purpose of hos-pitalization for insanity. Op. Atty. Gen., May 11, 1933.

4. Soldiers and sailors.

The Motor Vehicle Registration Tax Law, held valid and applicable to vehicles owned by members of the military forces of the United States residing on the Fort Snelling military reservation and using the highways of the state for their personal business and pleasure. 283 US57, 51SCR354, aff'g 180M281, 230NW572. See Dun. Dig. 4167a. 9576d.

7. Eligibility to office.

7. Eligibility to office. Office of county attorney and member of conservation commission are not incompatible. See §925-1. Offices of county commissioner and treasurer of school district are incompatible. 157M263, 196NW467. Art. 4, §9, creates an exception to this section. State ex rel. v. Erickson, 180M246, 230NW637. Offices of county commissioner and court bailiff (deputy sheriff) are incompatible. Op. Atty. Gen., Dec. 31, 1930. Offices of county surveyor and county highway engi-neer are incompatible. Op. Atty. Gen., Jan. 10, 1930. The office of member of state live stock sanitary board and the office of member of state fair board of managers are not incompatible. Op. Atty. Gen., Jan. 31, 1930. The office of deputy clerk of the district court and the office of court commissioner are not incompatible. Op. Atty. Gen., Jan. 31, 1930. The office of city attorney and that of judge of pro-bate are not incompatible. Op. Atty. Gen., Mar. 7, 1930.

If Mason's Minn. Stat., §839, be construed as requiring a county commissioner who is a candidate for the office of county treasurer to resign his office before the primary election, it is unconstitutional. Op. Atty. Gen., Mar. 22, 1930.

1930. The office of village recorder is incompatible with that of county auditor. Op. Atty. Gen., Apr. 16, 1930. The office of justice of the peace and the office of guard at the state reformatory are not incompatible. Op. Atty. Gen., May 7, 1930. Blank lines should be provided below the names of candidates in elections under §\$1805 to 1811. Op. Atty. Gen., Dec. 2, 1930. Office of member of school hoard and that of mayor

candidates in elections under §§1805 to 1811. Op. Atty. Gen., Dec. 2, 1930. Office of member of school board and that of mayor or member of city council are not, as a matter of law, incompatible, but the holding of the two offices might be embarrassing in case of contract between school board and city council. Op. Atty. Gen., Dec. 27, 1930. Person convicted in federal court cannot vote or hold office. Op. Atty, Gen., Apr. 3, 1930; Apr. 21, 1930. Offices of village marshal and street commissioner are not incompatible. Op. Atty. Gen., Feb. 25, 1931. House File No. 1122, providing that any officer having alcoholic beverages in his possession shall forfeit his office, would be unconstitutional if passed. Op. Atty. Gen., Mar. 30, 1931. Offices of school board of an independent school dis-trict. Op. Atty. Gen., Apr.15, 1931. Offices of city attorney and member of board of re-gents of state university are not incompatible. Op. Atty. Gen., Apr. 27, 1931. Offices of county attorney and city or village attorney of a municipality within the county are incompatible, but a city or village may employ a county attorney on a specific case which does not affect the county. Op. Atty. Gen., May 7, 1931. A county commissioner, or any other county officer, may accept employment from a school board as driver of a school bus. Op. Atty. Gen., July 15, 1931. Op. Atty. Gen., Mar. 29, 1932; note under art. 7, §2. Janitor of a school may also be employed as a state boiler inspector. Op. Atty. Gen., Dec. 19, 1931. Offices of village attorney and state representative are incompatible. Op. Atty. Gen., Dec. 19, 1931. Offices of village trustee and village assessor are incompatible. Op. Atty. Gen., Dec. 19, 1931. Offices of village trustee and village assessor are incompatible. Op. Atty. Gen., Dec. 19, 1931. Member of water, light and power commission of a village may also hold village office of justice of the peace. Op. Atty. Gen., Feb. 11, 1932. Offices of village treasurer and that of street commis-sioner are not incompatible. Op. Atty. Office of member of school board and that of mayor member of city council are not, as a matter of law,

1932.
Offices of policé officer and manager of waterworks of village of Swanville are compatible with elective office of village assessor. Op. Atty. Gen., Apr. 7, 1932.
Justice of peace may hold also office of city assessor. Op. Atty. Gen., Apr. 18, 1932.
County commissioner may also hold office of district boiler inspector. Op. Atty. Gen., May 27, 1932.
Same person may hold offices of county coroner and member of school board in independent school district. Op. Atty. Gen., June 27, 1932.
Offices of member of city council and school board are incompatible where city furnishes water to school district at rate fixed by city council. Op. Atty. Gen., July 15, 1932.

Offices of game warden and constable are not incom-patible. Op. Atty. Gen., Aug. 25, 1932. See Dun. Dig. 7995.

Atty. Gen., Feb. 4, 1933; note under §1 of this Op.

Op. Atty. Gen., Feb. 4, 1933; note under §1 of this article. Offices of county commissioner and town clerk are in-/ compatible. Op. Atty. Gen., Jan. 6, 1933. The offices of city auditor and poor commissioner of city of Breckenridge would be incompatible. Op. Atty. Gen., Feb. 16, 1933. One defeated in primary cannot be prohibited by legis-lative act from running as sticker candidate at general election. Op. Atty. Gen., Feb. 4, 1933. Special municipal judge need not resign before becom-ing candidate for regular position as municipal judge. Op. Atty. Gen., Mar. 25, 1933. Offices of justice of the peace and city clerk are not incompatible where the city clerk is not a member of the city council. Op. Atty. Gen., Apr. 17, 1933. Office of justice of peace is not incompatible with office of city clerk where city clerk is not member of city countil. Op. Atty. Gen., Apr. 17, 1933. Where government of city and government of school district are separate in all things, office of city attorney and member of school board are not incompatible. Op. Atty. Gen., Apr. 25, 1933. Offices of constable and councilman of Le Sueur are incompatible. Op. Atty. Gen., May 1, 1933; May 9, 1933. Felony committed in state against a federal law has same effect on criminals' right to yote and hold office as

Felony committed in state against a federal law has same effect on criminals' right to vote and hold office as violation of a state law. Op. Atty. Gen., May 2, 1933. A federal mail fraud is a felony, but conviction re-sults only in loss of right to vote, and not loss of citizen-ship. Op. Atty. Gen., May 11, 1933.

ONSTITUTION (Art. 7, §7)
One having home in village may be resident entitled to hold office of councilman, though he has a home in another city where he stays most of the year, it being a matter of intent. Op. Atty. Gen., July 12, 1933.
Offices of town supervisor and school director are not incompatible. Op. Atty. Gen., July 14, 1933.
Offices of alderman and constable are incompatible.
Op. Atty. Gen., May 9, 1933.
Offices of special municipal judge and school director are not incompatible. Op. Atty. Gen., Aug 1, 1933.
Positions of member of library board and member of school board are not incompatible. Op. Atty. Gen., Aug. 1, 1933.
Contractor and city engineer's supervisor are incompatible. Op. Atty. Gen., Nav. 29, 1933.
Offices of village marshal and village constable are not incompatible. Op. Atty. Gen., Nov. 29, 1933.
Offices of village marshal and village constable are not incompatible. Id.
One may be candidate for township supervisor while still holding office of assessor, though it would not be competent for him to hold both offices at same time. Op. Atty. Gen., Dec. 21, 1933.
Member of library board may not appoint himself as libraria. Op. Atty. Gen., Jan. 10, 1934.
Offices of village attorney and village treasurer are incompatible. Op. Atty. Gen., Jan. 15, 1934.
Offices of village attorney and village treasurer are incompatible. Op. Atty. Gen., Jan. 15, 1934.
Offices of village attorney and village treasurer are incompatible. Op. Atty. Gen., Jan. 22, 1934.
Offices of village attorney and special assistant manager of county of national reemployment service are not incompatible. Op. Atty. Gen., Jan. 12, 1934.
Offices of rounty attorney and special assistant tunicipality is incompatible with that of county commissioner. Op. Atty. Gen., Jan. 22, 1934.
Offices of rounty attorney and special assistant united States attorney to assist in securing flow

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State or county officer need not resign in order to be candidate for a county office. Op. Atty. Gen., Mar. 3, 1934

a conditional for a county once. Op. Arty. Gen., Mar. 3, 1934.
Offices of member of city council and member of county board are incompatible. Op. Arty. Gen. (358a-3), Apr. 16, 1934.
Offices of councilman and school board member are incompatible. Op. Arty. Gen. (63a-3), Apr. 19, 1934.
Offices of member of city counsel of St. Cloud and member of board of county commissioners are incompatible. Op. Atty. Gen. (63a-3), Apr. 30, 1934.
There is no legal requirement that would prohibit an employee of the state or federal government from holding any type of State or Federal position from the date of filing for the office of representative. Op. Atty. Gen. (1841), May 4, 1934.
Offices of chairman of county board and township fire warden are incompatible. Op. Atty. Gen. (202), May 17, 1934.

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Offices of town supervisor and member of school board are not incompatible. Op. Atty. Gen. (358f), Aug. 6, 1934.

Offices of village constable and village marshal are not incompatible. Op. Atty. Gen. (3961), Aug. 6, Offices of village constable and village marshal are not incompatible. Op. Atty. Gen. (471k), July 20, 1934. Offices of county attorney and clerk of village incor-porated under Special Laws 1881, c. 46, are incompatible. Op. Atty. Gen. (358a-1), July 26, 1934. Offices of county attorney and school treasurer are in-compatible. Id. Office of member of Water, Light and Building Com-mission of a village and postmaster for village are not incompatible. Op. Atty. Gen. (307L), Sept. 27, 1934. A person does not lose his rights to vote or to hold elective office where he is convicted of a felony in fed-eral court by plea of guilty and later is sentenced and sentence is suspended. Op. Atty. Gen. (490d), Aug. 21, 1934. 1934.

County attorney and village attorney are incompatible. Op. Atty. Gen. (358a-1), Dec. 27, 1934. School board of city of West St. Paul may elect as clerk of board superintendent of schools secretary. Op. Atty. Gen. (356f), Dec. 27, 1934. Member of city council may not be appointed as mem-ber of water and light commission during his term as councilman. Op. Atty. Gen. (358e-1), Jan. 17, 1935.

Office of county highway engineer and that of surveyor are incompatible and may not be occupied by same person. Op. Atty. Gen. (358a-7), Jan. 26, 1935.

Member of osteopathic board, seeking appointment on basic science board need not resign from osteopathic board prior to his being appointed to basic science board. Op. Atty. Gen. (326), Jan. 28, 1935.

OD. Atty. Gen. (326), Jan. 25, 1935. Offices of county highway engineer and county surveyor are incompatible, and approval and filing of county highway engineer bond by one who has already qualified as county surveyor constitutes an election to vacate latter office. Op. Atty. Gen. (358a-7), Jan. 31, 1935. Offices of county attorney and park district attorney are incompatible. Op. Atty. Gen. (358a-1), Feb. 5, 1935.

Alderman moving from ward from which he was elect-ed may be candidate for office of alderman in new ward without resigning his old office, but election and qualifi-cation for the new office automatically forfeits the old office. Op. Atty. Gen. (63b-5), Feb. 23, 1935.

Offices of village attorney and justice of the peace are incompatible. Op. Atty. Gen. (358d-5), Mar. 12, 1935. Offices of clerk of school board and member of town board are incompatible where town board is also local health board. Op. Atty. Gen. (358-e-6), Mar. 29, 1935. Offices of justice of the peace and city assessor of Wabasha are not incompatible unless there is some pro-vision in city's charter imposing duties upon justice in-compatible with those imposed upon assessor. Op. Atty. Gen. (358d-6), Apr. 16, 1935. Offices of village clerk and justice of the peace are in-compatible. Op. Atty. Gen. (358d), Apr. 27, 1935. Offices of township supervisor and member of school board are incompatible. Op. Atty. Gen. (437a-9), July 13, 1935.

13. 1935.

Offices of county coroner and school board member are not incompatible. Op. Atty. Gen. (358a-4), July 23, 1935. Resident of village entirely surrounded by township which is separated for assessment and election purposes is not qualified to hold office of township justice of the peace. Op. Atty. Gen. (266a-12), July 27, 1935.

9. Official year-Terms of office-General elections.

No lawful ballots can be cast for office of sheriff at a general election unless term of incumbent, whether elected or appointed, expires on first Monday of January following such election. State v. Borgen, 189M216, 248 NW744.

following such election. State v. Borgen, 189M216, 248 NW744. Judges of municipal court are state officers and not officers of the municipality electing them, and where a municipal judge was elected to a term commencing on the first secular day of February, 1928, his term of office did not expire until four years thereafter, and his term of office could not be changed by adoption of home rule charter changing dates of election, and where the only proper general election of a city next preceding first secular day of February, 1932, was in November 1930, at which the same judge was elected, his four-year term of office under the second election began the first secular day of February, 1932. State v. Bensel, 194M55, 259NW 389. See Dun. Dig. 6899a. County officers whose terms expire on first Monday of January are entitled to compensation for days of service rendered in month of January up to time that their successors qualify and take office. Op. Atty. Gen. (104a-9), Dec. 1, 1934. County officers whose terms expired on first Monday in January are entitled to compensation for days of service rendered in that month up to time their succes-sors qualify and take office, to be prorated on a basis of number of days served in that month. Op. Atty. Gen. (104a-9), Feb. 2, 1935.

Article 8.—SCHOOL FUNDS, EDUCATION AND SCI-ENCE.

1. Uniform system of public schools.

1. Uniform system of public schools. Minneapolis home rule charter, c. 13, §4, held not to apply to a school building and hence the board of edu-cation is not required to submit the location and design of the building to the planning commission for approval. 181M576, 233NW834. See Dun. Dig. 8656. Maintenance of public schools is a matter of state and not local concern. State v. Erickson, 190M216, 251NW 519. See Dun. Dig. 8656. Construing Laws 1921, c. 332, as superseding §3014 and as applying to the city of Duluth, it is constitutional. Board of Education v. D., 192M367, 256NW894. See Dun. Dig. 8656.

Dig. 8656. School board may rule that hot lunches be se to all students at noon. Op. Atty. Gen., Jan. 17, 1934. served

2. School and swamp lands-School funds from sale of.

sale of. Where sublessee of lessee of school land was required to pay to the state the full amount of the royalties stipulated in the original lease, the net income received by the lessee was subject to federal income tax. Wan-less Iron Co. (USCCA8), 75F(2d)779, aff'g 29BTA834. Cert. den. 295US765, 55SCR924. Adoption by constitutional amendment, of an existing statutory method of appraisal and sale of state land, in-cluded whole scheme, terms of sale, form of certificate of sale, and rights thereby conferred on purchaser. State v. Finnegan, 188M54, 246NW521. See Dun. Dig. 1576, 7964. f s. tate v. 76. 7964.

1576, 7964. Laws 1931, c. 186 [Mason's 1931 Supp., §53-23½ et seq.], creating a department of conservation and transferring functions of state auditor, is valid. State v. Finnegan, 188M54, 246NW521. See Dun. Dig. 8846d. Provision in Laws 1933, c. 412, permitting perpetual lease of water dam rights is invalid. Op. Atty. Gen., Aug. 7, 1933.

3. Public schools in each township-No appropriation for sectarian schools.

Lion for sectarian schools. Requiring the reading of the Old Testament in every school room, but permitting the pupils to absent them-selves during the reading, does not infringe this provi-sion. 171M1142, 214NW18. Minneapolis home rule charter, c. 13, §4, held not to apply to a school building and hence the board of edu-cation is not required to submit the location and design of the building to the planning commission for approval. 181M576, 233NW834. See Dun. Dig. 8656.

Maintenance of public schools is a matter of state and not local concern. State v. Erickson, 190M216, 251NW 519. See Dun. Dig. 8656. Construing Laws 1921, c. 332, as superseding 33014 and as applying to the city of Duluth, it is constitutional. Board of Education v. D., 192M367, 256NW894. See Dun. Dig. 8656, 8657. Independent school districts cannot levy taxes for sup-port of parochial schools. Op. Atty. Gen., Sept. 30, 1933. Op. Atty. Gen., Jan. 17, 1934; note under art. 8, §1. Special school district in South St. Paul has author-ity to expend public moneys for transportation of pupils. Op. Atty. Gen., Feb. 1, 1934. A "congressional" township in a statute generally is used in opposition to term "fractional township," mean-ing a township containing 36 sections. Op. Atty. Gen. (441g), Mar. 18, 1935.

4. University of Minnesota.

4. University of Minnesota.
The board of regents, in the management of the University, is constitutionally independent of all other executive authority, and Laws 1925. c. 426, is unconstitutional insofar as it attempts to subject the control of University finances to the commission of administration and finance, in view of Laws 1851, c. 3. 175M259, 220NW951.
The Constitution vests the government of the University of Minnesota in the board of regents, following State v. Chase, 175M259, 220NW951; and in the exercise of its granted power of government, so long as it keeps within the limits of its grant, it is not subject to legislative or executive interference or judicial control at the suit of a taxpayer. Fanning v. U. of M., 183M222, 236NW 217. See Dun. Dig. 8694.
In the exercise of its power of government, the board of regents may construct a dormitory upon the University campus without legislative authority. Fanning v. U. of M., 183M222, 236NW217. See Dun. Dig. 8694.
University may insure property against fire and tornado regardless of legislative action, if premiums are not paid out of legislative appropriations. Op. Atty. Gen., Nov. 4, 1929.
Order of industrial commission requesting changes in nurses' home on University campus for fire protection purposes is of no legal effect. Op. Atty. Gen., May 26, 1933.
Ordinances of Minneapolis requiring lathers and

1933. Ordinances of Minneapolis requiring lathers and plasterers to have licenses are without force upon uni-versity grounds. Op. Atty. Gen., Feb. 5, 1934. To extent that regents may insure property at uni-versity, they may place same with mutual companies. Op. Atty. Gen. (88b), Aug. 27, 1934. Members of board of regents are to be appointed by the governor and not the legislature. Op. Atty. Gen. (2137), July 8, 1935.

6. Investment of school funds.

Act to legalize real estate mortgages made to school' district trustees. Laws 1931, c. 230. Maximum amount that state board of investment may loan to a village cannot exceed 15% valuation of its real and personal property. Op. Atty. Gen. (928a-8), Apr. 25, 1934.

8. Exchange of public lands [Proposed].

8. Exchange of public lands [Proposed]. Purpose of amendment is to authorize legislature to provide exchanging of any of public lands of state for lands of United States and land privately owned, includ-ing school lands, swamp lands and state internal im-provement lands, and to make it possible for the state to acquire compact areas of land for forestry and other conservation purposes. Op. Atty. Gen. (86a-34), May 1, 1934

Laws 1935, c. 393, proposes an amendment of this article by adding a §8 providing for exchange of lands with United States, to be submitted at the 1936 general election. Amendment of this section was submitted at the general elections of 1932 and 1934, and was defeated by the electors.

Article 9.—FINANCES OF THE STATE AND BANKS AND BANKING.

1. Power of taxation.-The power of taxation shall never be surrendered, suspended or contracted away. Taxes shall be uniform upon the same class of subjects, and shall be levied and collected for public purposes, but public burying grounds, public school houses, public hospitals, academies, colleges, universities, and all seminaries of learning, all churches, church property and houses of worship, institutions of purely public charity, public property used exclusively for any public purpose, shall be exempt from taxation, and there may be exempted from taxation personal property not exceeding in value \$200, for each household, individual or head of a family, and household goods and farm machinery, as the legislature may determine:

Provided, that the legislature may authorize municipal corporations to levy and collect assessments for local improvements upon property benefited thereby

without regard to a cash valuation, and provided further, that nothing herein contained shall be construed to affect, modify or repeal any existing law providing for the taxation of the gross earnings of railroads.

As amended by Laws 1933, c. 442. Ratified at election of Nov. 6, 1934. Proclaimed Nov. 30, 1934. Laws 1935, c. 394, proposes an amendment to this sec-tion to be submitted at the 1936 general election. Rule of assessment properly ignoring both use and value was condemned because it adopted a combination of factors of frontage and depth in such fashion as to cause discrimination in favor of undivided lots. Third Street Widening, 184M170, 240NW355. See Dun. Dig. 6860.

cause discrimination in favor of undivided lots. Third Street Widening, 184M170, 240NW355. See Dun. Dig. 6860. Laws 1931, c. 420, proposing an amendment to consti-tution to extend scope of taxation, held not multifarious. Winget v. H., 187M78, 244NW331. See Dun. Dig. 1571. Fact that waterworks is not actively used but is held as a reserve plant does not make land taxable as long as plant has not been abandoned or land sold to private party or put to other use. Anoka County v. C., 194M554, 261NW588. See Dun. Dig. 9151a. Sale of water by city to two other municipalities, and to other consumers outside city, revenue derived there-from being about one-tenth of total revenue, is not de-terminative consideration and does not remove exemp-tion, word "exclusively" meaning "substantially all" or "for greater part." Id. Portion of land owned by city and used as a part of waterworks but not leased to private parties is public property used exclusively for a public purpose and is exempt, though land is located outside corporate limits of city and in another county. Id. See Dun. Dig. 9152. Portion of the land which city owns for waterworks plant but leases to private parties who farm same and pay city a stipulated rental is not exempt from taxation as such portion is not used for a public purpose despite fact that rentals go into general fund used to operate waterworks. Id. See Dun. Dig. 9153. Chapter 183, Laws of 1913, as amended by chapter 300, Laws of 1925, now 1 Mason's Minn. Stat. 1927, §1774, 1776, violates the provision of §1, article 9 of constitution, that taxes shall be uniform upon same class of subjects. and is invalid. State v. Scott County, 261NW863. See Dun. Dig. 9130. Buildings owned by a city upon leased land are exempt from taxation though the land is not. Op. Atty. Gen., July 30, 1931. Where University leases land to faculty members un-der long term leases to be used for dwellings constructed by the lessee, the leasehold interest and the buildings are taxable as real estate. Op. Atty. Gen., Nov. 27,

A church building upon real estate owned by a non-exempt person is exempt from taxation. Op. Atty. Gen., Dec. 24, 1931. Bill authorizing taxation of municipal property located outside of the limits of a municipality would be uncon-stitutional. Op. Atty. Gen. (851), Feb. 4, 1935. Laws 1935, c. 50, \$1, providing for loan for seed to destitute farmers, is constitutional. Op. Atty. Gen. (86a-44), Mar. 13, 1935. Laws 1935, c. 50, the seed loan act, is constitutional. Op. Atty. Gen. (833d), Mar. 29, 1935. I ameral. 174M509, 219NW872. The term "Church Property" has reference to the use of the property for the purposes of the church organiza-tion, and where a lot and dwelling owned by a church is rented for dwelling purposes and the rental used by the church in support of its religious exercises, it is not exempt from taxation. 173M40, 216NW326. City ordinance requiring license fee of \$100 per year be paid for the operation of a gasoline filling station, held unreasonable and invalid. 177M539, 225NW904. Laws 1929, c. 258, establishing a state wild life pre-serve in certain counties and authorizing acquisition by the state of unredeemed delinquent lands, etc., does not violate this section. 178M244, 226NW633. Farm lands acquired by state through foreclosure of mortgages are not subject to taxation. In re Lands Polk Co., 182M437, 234NW691. See Dun. Dig. 9151a. Property purchased by a church as a site for new church buildings is exempt at least from time architect is employed to prepare plans. State v. Second Church of Christ, Scientist, 185M242, 240NW532. See Dun. Dig. 9152. Fact that church purchasing site for new buildings receives some small incidental revenue from the prop-

Fact that church purchasing site for new buildings receives some small incidental revenue from the prop-erty was not sufficient ground for denying tax exemp-tion. State v Second Church of Christ, Scientist, 185M

tion. State v. Sector 242, 240NW532. Power of taxation is inherent in sovereignty and reposes in legislature, except as limited by state or national Constitution, and except as so limited, it is exhaustive and embraces every conceivable subject of taxation. Reed v. B., 191M254, 253NW102. See Dun. Dig.

It is clear that it was not intended to confine exemp-tions from taxation only to property owned by public, nor was it intended that mere access to, use of, or pa-tronage by the public was to be sole and only test of exemption. State v. Browning, 192M25, 255NW254. See Dun. Dig. 9151a, 9153.

A hospital owned by an individual and operated with an intent to make private profit is not exempt from tax-ation. Id.

ation. 10. Mason's Stats., §§4401-10 to 4401-20, providing an ap-propriation for direct relief, work relief and employment to needy, destitute, and disabled persons, is constitu-tional. Moses v. O., 192M173, 255NW617. See Dun. Dig. 9140, 9142. To render property exempt it must not only be used for a charitable purpose but it must not only be used

propriation for direct relief, work relief and employment to needy, destitute, and disabled persons, is constitutional. Moses v. O., 192M173, 255NW617. See Dun. Dig. 9140, 9142.
 To render property exempt it must not only be used for a charitable purpose but it must be held by an institution of purely public charity. A trust instrument devoting certain lands to use as a summer camp for various children's organizations, held not obligatory so as to render the land exempt from taxation. Op. Atty. Gen., May 19, 1930.
 Property used by a church for Sunday school classes, for doing social work, and for the publication of a church paper, held exempt. Op. Atty. Gen., May 20, 1930.
 Bonds and notes given by a church for money borrowed by it are not exempt in the hands of investors. Op. Atty. Gen., June 16, 1930.
 Whether houses and lots occupied by employees of Carleton college as a part of their compensation are exempt from taxation. Op. Atty. Gen., July 7, 1930.
 Land owned and used by Boy Scouts of America is not exempt from taxation. Op. Atty. Gen., Aug. 11, 1930.
 Property of Young Men's Christian Association used for boys' camp is not exempt from taxation. Op. Atty. Gen., July 20, 1931.
 Property purchased by an institution under a contract for a deed is not exempt from taxation. Op. Atty. Gen., July 20, 1931.
 An assembly hall maintained by church on parced of asmall charge. Op. Atty. Gen., Oct. 25, 1933.
 An assembly hall maintained by church on parced of asmall charge. Op. Atty. Gen. (86a-34), May 1, 1934.
 Purpose of amendment proposed by Laws 1933, c. 442, is to grant legislature power to exempt from taxation. Op. Atty. Gen. (86a-34), May 1, 1934.
 Wuther city money may be expended to further activities. Op. Atty. Gen. (50a-22), May 9, 1933.
 Cate may not expend money to assist baseball team representing city. Id.
 2. Special assessments—17

presenting city. Id.
2. Special assessments—173M67, 216NW607.
A corner lot may be assessed for a sewer on two sides. Op. Atty. Gen., Apr. 15, 1931.
City of Austin under its charter could not re-surface a paved street and pay for it out of the general fund, but must assess the cost against property benefited. Op. Atty. Gen., Apr. 28, 1931.
Constitutional exemption of church property from taxation has no application to special assessments for local improvements. Op. Atty. Gen., Sept. 21, 1932. See Dun. Dig. 9151.
Constitutional exemption of church property from taxation has no effect upon manner of collection of special assessments which are to be collected in same manner as against real estate generally. Op. Atty. Gen., Sept. 21, 1932.
4. Equality and uniformity

4. Equality and uniformity. A co-operative telephone company may be exempted from paying gross earnings tax and being taxed accord-ing to number of telephones in use. Op. Atty. Gen., Mar. ing to n 17, 1933.

17, 1933. Gross earnings tax on telephone companies may be graduated according to size of incomes. Op. Atty. Gen., Mar. 17, 1933. State may impose larger privilege tax on fire insur-ance companies doing business in cities of first class than on companies doing business in smaller cities and villages throughout the state. Op. Atty. Gen., Dec. 7, 1933. 1933.

5. Classification—Uniformity. Laws 1927, c. 228 (Mason's Minn. Stat. 1927, §§2558-1 to 2558-4) is valid. 174M305, 219NW172. Tax imposed by Laws 1923, c. 226, not invalid. 175M305, 221NW13.

221NW13. Laws 1929, c. 361, excepting from the operation of the gross earnings tax on express companies the license tax on vehicles using the highways, held unconstitutional. 180M268, 230NW815. Laws 1921, c. 417, fixing \$60 per capita as maximum tax levy in all school districts, is not unconstitutional because population may be determined from last federal census or by special local census. Independent school Dist. No. 35 v. B., 187M539, 246NW119. See Dun. Dig. 1680. 1680.

Requirement of equality and uniformity does not de-and an impossible nicety of exactness. Independent mand

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School Dist. No. 35 v. B., 187M539, 246NW119. See Dun.

Dig. 9140. Chapter 58,

School Dist. No. 35 v. B., 187M539, 246NW119. See Dun. Dig. 9140.
Chapter 58, Laws 1931 [Mason's Supp., 1931, §2674], relating to the taxation of automobiles of dealers in new and unused motor vehicles, is valid, and does not offend any constitutional provision. City of Minneapolis V. A., 188M167, 246NW660. See Dun. Dig. 9143.
Provision that taxes shall be uniform upon same class of subjects, is no more restrictive upon legislature's power to tax or classify than is Fourteenth Amendment to Constitution of the United States. Reed V. B., 191M254, 253NW102. See Dun. Dig. 9140.
Chapter 359, Laws 1933, providing for a lower assessed valuation on first \$4,000 of actual value of real estate, held constitutional. Apartment Operators' Ass'n v. C., 191M365, 254NW443. See Dun. Dig. 9142.
Laws 1933, c. 359, providing for lower assessed valuation on first \$4,000 of actual value of homesteads than on other real estate, is constitutional. Logan v. Y., 191M 340, 254NW446. See Dun. Dig. 9164.
Fower to classify subjects for taxation is primarily with legislature whose classification must not be uniterasonable, arbitrary, or discriminatory, but must operate equally and uniformly upon all persons in similar circumstances. Id. See Dun. Dig. 9183.
Double taxation is not forbidden by the state or national Constitution unless it results in lack of uniformity or offends the due process or equal protection clauses. Id. Dun. Dig. 9146.
Legislature may make such classes of taxable subjects as it chooses and they will not be disturbed by the court unless clearly unreasonable, fanciful, or arbitrary State v. Luecke, 194M246, 260NW206. See Dun. Dig. 9140.
In determining reasonableness of a classification, court will not concern itself with question of public policy and expediency of the measure, but a legitimate object for court's consideration is practical effect classification is bound to have on business and organized society generally. Id. See Dun. Dig. 9134

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 Ings tax, would not violate this section.
 Mar. 7, 1933.
 Laws 1933, c. 356, relating to taxation of agricultural lands in independent districts, is valid. Op. Atty. Gen., July 17, 1933.
 The commerciant of compulsory exemptions does not offend uniformity

July 17, 1933. The enumeration of compulsory exemptions does not forbid making others which do not offend uniformity clause or federal constitution. Id. See Dun. Dig. 9149. Community hall owned by club and used partially for town purposes is not exempt from taxation. Op. Atty. Gen., Mar. 22, 1934. **6. Income tax.** Provision may legally be inserted in a statutory in-come tax statute, taking incomes of officers and em-ployees of state municipalities. Op. Atty. Gen., Mar. 6, 1933.

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1933.
Graduated income tax [Mason's Stat., 1934 Supp., §§ 2394-1 to 2394-58] is constitutional. Reed v. B., 191M254, 253W102. See Dun. Dig. 9143.
7. Gross earnings. A gross earnings tax may validly be imposed on owners of radio broadcasting stations in lieu of other taxes. Op. Atty. Gen., Mar. 3, 1933.
8. Particular property, persons or institutions. Generally, corporation and stockholders are separate in tax matters. George A. Hormel & Co. v. United States, (USDC-Minn), 10FSupp623.
Evidence shows that real estate has since 1928 heen

(USDC-Minn), 10FSupp623.
Evidence shows that real estate has since 1928 been continuously occupied and used as a seminary of learning, and hence is exempt from taxation. State v. Northwestern College, 193M123, 258NW1. See Dun. Dig. 9152.
Funds of fraternal beneficiary association are exempt from taxation. Op. Atty. Gen. (414d-8), Apr. 3, 1934.
Home for aged asking contributions from those who enter was not exempt from taxation. Op. Atty. Gen. (414d-1), Apr. 20, 1934.
Church property when not used for minister's residence or in connection with its religious or charitable work or activities is not exempt from taxation. Op. Atty. Gen. (414d-6), May 25, 1934.

3. Property subject to taxation.

1. In general Legislature has power to enact a graduated progressive income tax law without constitutional amendment. Op. Atty. Gen., Feb. 25, 1933.

5. Public debt; gasoline tax; disposition of pro--For the purpose of defraying extraordinary ceeds.expenditures, the state may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law, for some single object, to be distinctly specified therein; and no such law shall |

take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by yeas and nays on the journals of each house respectively; and every such law shall levy a tax annually sufficient to pay the annual interest of such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed, or diminished, until the principal and interest of such debt shall have been wholly paid. The state shall never contract any debts for works of internal improvements, or be a party in carrying on such works, ex-cept as authorized by Section 16 of Article 9, and by Article 16 of this Constitution, but it may levy an excise tax upon any substance, material, fluid, force or other means or instrumentality, or the business of dealing in, selling or producing any or all thereof, used or useful, in producing or generating power for propelling motor or other vehicles used on the public highways of this state, and shall place two-thirds of the proceeds of such tax in the trunk highway fund provided for in Section 2 of said Article 16, and onethird thereof in the state road and bridge fund, and further except in cases where grants of land or other property shall have been made to the state, especially dedicated by the grant to specific purposes, and in such cases the state shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

Proposed amendment (Mason's Statutes 1927, pp. XLI, L11) adopted November 6, 1928. Promulgated Dec. 20, XL11) 1928.

1928. For act relating to use of money accruing from tax imposed on use of gasoline, see Laws 1929, c. 283 (§§2720-88 to 2720-99). Laws 1919, c. 341, as amended by Laws 1921, c. 109 (§§5604-5609), does not contravene the constitutional pro-vision forbidding the state to engage in works of in-ternal improvement. 173M559, 218NW123. Laws 1922, c. 258 (§§5620-1 to 5620-13), establishing a state wild life preserve in certain counties and author-izing acquisition by the state of unredeemed delinquent lands, etc., does not violate this section. 178M244, 226 NW633. Mason's Stats., §§4401-10 to 4401-20, providing an ap-

Mason's Stats., §§4401-10 to 4401-20, providing an ap-propriation for direct relief, work relief and employment to needy, destitute, and disabled persons is constitu-tional. Moses v. O., 192M173, 255NW617. See Dun. Dig. 8847.

tional. Moses v. O., 192M173, 255NW617. See Dun. Dig. 8847.
Laws 1933, c. 389, authorizing purchase by state of bonds of municipalities, is not invalid as lending of state's credit. Op. Atty. Gen., June 7, 1933.
State may engage in selling and distributing intoxicating liquors. Op. Atty. Gen., Oct. 25, 1933.
A snow plow may be purchased out of moneys received by county representing proceeds of gasoline tax paid into road and bridge fund, but this equipment cannot be used on state aid or other roads except county aid roads. Op. Atty. Gen., Nov. 3, 1933.
Establishment of wild life refuges and development of natural resources such as growth of forests is a public purpose and not in violation of this section. Op. Atty. Gen., Dec. 21, 1933.
Construction of drainage ditches, by protecting public health and promoting general welfare, is for public purpose and can be aided by state and same is true as to flood control, water diversion and control of erosion. Id. An issue of certificates of indebtedness in excess of \$250,000 would be invalid if full faith and credit of state were pledged for payment but if holder of certificates merely has right to demand proceeds of a certain specific tax, the full faith and credit of the state is not pledged. Op. Atty. Gen., Jan. 5, 1934.

Necessary engineering expenses of county engineer in surveying and preparing land for county aid road may be paid out of fund derived from gasoline tax. Op. Atty. Gen. (380b-1), Jan. 21, 1935.

Laws 1935, c. 50, \$1, as amended cannot be claimed to be unconstitutional by a farmer borrowing funds for seed. Op. Atty. Gen. (86a-44), Mar. 13, 1935. Laws 1935, c. 50, the seed loan act, is constitutional. Op. Atty. Gen. (833d), Mar. 29, 1935.

6. Bonds for public debt.

Laws 1929, c. 258 (§§5620-1 to 5620-13), establishing a state wild life preserve in certain counties and author-izing acquisition by the state of unredeemed delinquent lands, etc., does not violate this section. 178M244, 226 NW633.

8. Application of loans.

Laws 1929, c. 265 (§§3036-10 to 3036-16), held to violate this section because of the attempt to divert interest received from rural credit loans to the aid of school dis-tricts. State ex rel. v. Sageng, 182M565, 235NW380. See Dun. Dig. 8848. Board of Regents of the University may appropriate net earnings of the dormitory and pledge rentals and earnings to the payment of money advanced for dormi-tory construction and undertake that they shall be so applied, and may evidence its pledge by bonds. Fanning v. U. of M., 183M222, 236NW217. See Dun. Dig. 8694.

§9. Payments out of treasury.

Liquor control commission has power to expend money from sale of tax stamps to administer various acts but cannot use revenue obtained by issuance of licenses, permits and sale of labels. Op. Atty. Gen., Feb. 20, 1934.

licenses, permits and sale of labels. Op. Atty. Gen., Feb. 20, 1934.
Industrial commission may only pay items provided for in current appropriations and cannot pay telephone charges, postage, rent, furniture, etc., entered into with-out authority by citizens serving on committee without pay. Op. Atty. Gen. (9-a-21), May 28, 1934.
There is no appropriation which would warrant any state department from entering into agreement with federal government to assume liability for injuries to federal emergency relief workers, and in absence of such appropriation no such agreement may be made. Op. Atty. Gen. (523g-6), June 4, 1934.
Signing of application for approval of emergency re-lief administration work projects, containing an agree-ment to carry workmen's insurance to protect workers, would be entering into a contract between the state and the federal government, which contract must be signed by the department of administration and finance and no other department of the state government, and even such department would have no authority to sign such an application in the absence of an appropriation by the legislature. Op. Atty. Gen. (517n), June 7, 1934.
10. State credit not to be loaned.

10. State credit not to be loaned.

Laws extra sess. 1919, c. 35 (§§125, 126), does not au-thorize the State Board of Relief to take a note for seed grain furnished by the state to a farmer without such grain or means to procure it, because of the excessive floods which occurred in Marshall County in 1919, and hence is valid. 172M344, 215NW510. Laws 1929, c. 258 (§§5620-11 to 5620-13), establishing a state wild life preserve in certain counties and author-izing acquisition by the state of unredeemed delinquent lands, etc., does not violate this section. 178M244, 226 NW633.

NW633. Farm lands acquired by state through foreclosure of mortgages are not subject to taxation. In re Lands Polk Co., 182M437, 234NW691. See Dun. Dig. 8848. Mason's Stats., §§4401-10 to 4401-20, providing an ap-propriation for direct relief, work relief and employment to needy, destitute, and disabled persons, is constitu-tional. Moses v. O., 192M173, 255NW617. See Dun. Dig. 8848 884

There is nothing unconstitutional about a legislative appropriation wherewith to refund inheritance taxes im-properly collected by the state, and Laws 1933, c. 325, is but a recognition by legislature of a just demand against state, and making of provision for its payment. Mon-fort's Estate, 193M594, 259NW554. See Dun. Dig. 8848. Purpose of proposed amendment is to give legislature power to authorize taxing of land and assessment of benefits for improvements, though state owns such land through operation of system of rural credits or other-wise. Op. Atty. Gen. (86a-34), May 1, 1934. Contingent liability growing out of taking out mutual insurance is not the lending of credit. Op. Atty. Gen. (487c-5), Dec. 28, 1934. This prohibition refers only to state itself and has no application to various political subdivisions of the state.

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Laws 1935, c. 50, §1, as amended cannot be claimed to be unconstitutional by a farmer borrowing funds for seed. Op. Atty. Gen. (86a-44), Mar. 13, 1935. Laws 1935, c. 50, the seed loan act, is constitutional. Op. Atty. Gen. (833d), Mar. 29, 1935.

12. State and school funds.

Where city treasurer has made deposits in excess of collateral securities given by bank in lieu of a depository bond under \$1973-1, city did not have a preferred claim on the theory that the over-deposit was a criminal offense. 172M324, 215NW174. Const., art. 9, \$12, is not self-executing, and what are "suitable laws" is a legislative question. 174M286, 219 NW162

"Suitable laws is a logarithm NW163. The rigid rule making absolute the liability of a school district treasurer for school funds may be relaxed by the Legislature. State ex rel. v. Kaml, 181M523, 233NW802. See Dun. Dig. 8678(58).

13. Banking law.

Liability of stockholders in state banks. Bank of D. v. M., 183M127, 235NW914. See Dun. Dig. 796(83). Simons, 192M43, 155NW241; note under §8815. See Dun. Dig. 3593.

16. State road and bridge fund.

Laws 1933, c. 325, amending Laws 1929, c. 283 [1931 Supp., §§2720-93, 2720-94], by authorizing, and in cer-tain cases compelling, use of money distributed to coun-ties from gasoline taxes, for payment of county road or bridge bonds, is valid. Op. Atty. Gen., Mar. 29, 1933.

Article 10.—CORPORATIONS HAVING NO' BANK-ING PRIVILEGES.

3. Liability of stockholders,---The Legislature shall have power from time to time to provide for, limit and otherwise regulate the liability of stockholders or members of corporations and co-operative cor-porations or associations, however organized. Provided every stockholder in a banking or trust corporation or association shall be individually liable in an amount equal to the amount of stock owned by him for all debts of such corporation contracted prior to any transfer of such stock and such individual liability shall continue for one year after any transfer of such stock and the entry thereof on the books of the corporation or association.

of such stock and the entry thereof on the books of the corporation or association. Amendment proposed by Laws 1929, c. 429, adopted at election held Nov. 4, 1930. Promulgated Nov. 24, 1930. Act prescribing liability of stockholders under this sec-tion: Laws 1931, c. 210 (§ 37465-1, 7465-2). 32F(2d)665, 180M250, 230NW645(2). Nature of corporate business is determined by arti-cles of incorporation, and corporation organized for purpose of "canning of vegetables" is a manufacturing corporation under this section prior to its amendment. Henry v. M. (CCA8), 68F(2d)554. See Dun. Dig. 2080. Omission to file affidavit of publication of amendment to articles of incorporation, held not to preclude the cor-poration from having a de facto existence, stockholders and creditors being estopped to deny that such articles were ineffective. Id. Commissioner of banks was authorized to enforce the individual liability of stockholders, and tatach prop-erty held in trust for stockholders, and to attach prop-erty held in trust for stockholders, and to issue non par stock, does not contravene Const., art. 10, §3. 172M303, 215NW185. Where increase of stock was invalid, there was no double liability as to the increase. 172M334, 215NW428. The test as to whether a Minnesota corporation is au-thorized to do an exclusively manufacturing business so that its stockholders are not subject to a double liability, is whether, under its articles of incorporation is au-thorized to do an exclusively manufacturing as to be incidental thereto. The articles of incorporation to engage in other than a manufacturing business against the objection of the state or dissenting stockholders. 172M394, 215NW521. Exploring for iron and other ores, and dealing in min-eral lands as an incident, is not a "manufacturing as to be incidental thereto. The articles of incorporation to engage in other than a manufacturing business or a mechanical business incidental thereto, and its stockholders are sub-ject to double liability. 173M1, 216NW325. The superadded l

and is assumed by one becoming a second 218NW121. The provision for a superadded stockholder's liability creates a substantive right, enforceable in any court of competent jurisdiction as an incident of a receivership. 173M603, 218NW121. A federal court has jurisdiction to empower a receiver of a Minnesota corporation appointed by it to institute actions in state court to enforce constitutional liability, using the remedy provided by state statute. 173M603, 218NW121.

218NW121. Stockholder cannot offset corporation's indebtedness to him. 174M387, 219NW452. Provision in Mason's Stat. §7836, for forfeiting and re-tiring stock of offending stockholder does not free him from double liability. 174M427, 219NW466. The creditors may waive right to resort to consti-tutional liability of stockholders and such defense is not determined by the order of assessment, but may be in-terposed when the receiver brings suit. 175M44, 219NW 945. 945

terposed when the receiver brings suit. 176M44, 219NW 945. A voluntary composition agreement between a corpora-tion and its creditors, whereby the corporation transfers all of its property in consideration of being released from all liability on the amounts owing the creditors, waives and releases the constitutional liability of the stockholders. 175M382, 221NW426. Stockholders were not liable where manufacturing cor-poration was converted into a mercantile corporation by amendment of the charter. 176M588, 224NW245. A director, officer, or stockholder of a domestic min-ing corporation is not debarred from asserting a claim against it when insolvent and may resort to stockholders' double liability. 177M72, 224NW454. Court acquired jurisdiction to assess stockholders of insolvent co-operative corporation, even though there was an obvious misprint of the year in the published notice of hearing and no proper proof of personal service of notice. 177M211, 225NW22(2).

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Defense that judgment upon which sequestration pro-ceeding was based, was obtained by fraud or collusion, cannot be set up in action to collect assessment. 177M 526, 225NW649.

One who was a director of a certain company, was estopped to claim that he was induced through deceit to accept stock in the company and believed that he was stockholder in another company with a similar name. 178M9, 225NW927.

No rights arose in receiver in sequestration proceed-ings from the fact that corporation issued stock to stockholders as security for a loan, there being no credi-tor whose claim did not come into existence until after the corporation gave its notes for and canceled the stock. 178M179, 226NW513.

A corporation may buy and sell its own shares pro-vided it does so in good faith without intent to injure and without in fact injuring its creditors. 178M179, 226

A corporation may buy and sent its own shates provided it does so in good faith without intent to injure and without in fact injuring its creditors. 178M179, 226 NW513. Representation that corporate stock was not subject to assessment was one of law and there was no larceny. 178M446, 227NW495. Where stockholder, prior to bankruptcy of corporation, offered to surrender his stock on ground of fraudulent representation, but took no steps to perfect rescission, he had no defense which he could urge against receiver suing to enforce assessment. 179M259, 228NW917. One who subscribes to the stock of one corporation and receives that of another does not become a stock-holder, and he is not estopped to deny that he is liable as such. 181M316, 232NW519. See Dun. Dig. 2080a. Where a purchaser of stock from corporation which has not compiled with the Blue Sky Law may recover the money paid, he cannot defend a suit brought by the receiver of the corporation to enforce the stockholders' liability, and it is immaterial that a certificate of stock has not been issued to him. 181M327, 232NW523. See Dun. Dig. 2061. An active director of a corporation was estopped to deny that he was a stockholder, as respected double liability. Johnson v. B., 182M385, 234NW590. See Dun. Dig. 2080, 2080a. Limitations was not tolled, as against liability of stockholder accruing at appointment of receiver, by rea-son of continuances and negotiations, on the theory of estoppel, or otherwise. Miller v. A., 183M12, 235NW622. See Dun. Dig. 2080. If cause of action for double liability of stockholder accrued at time receiver was appointed, action was barred six years thereafter. Miller v. A., 183M127, 235NW622. See Dun. Dig. 2080. Liability of stockholders in state banks. Bank of D. v. M. 183M127, 235NW914. See Dun. Dig. 796(84). A bona fide transferor of stock is not liable for the debts of the bank incurred after the transfer. He is liable for those existing at the time of the transfer and not afterwards paid. Bank of D. v. M., 183M127, 235NW 914. S

951. The amendment of this section cannot be said to im-pair the obligation of contracts with respect to pre-existing liability, since it merely confers on the legis-lature the power to define the liability, and in such de-finition to preserve existing contract rights. Id. Assessment of stockholders of a state bank, authorized by Mason's Stat., §7684 et seq., creates a fund which is an asset of the bank which cannot be applied to dis-charge double liability of stockholders. Minnesota State Bank of Amboy v. T., 184M179, 238NW53. See Dun. Dig. 2080. 2080.

2080. Constitutional double liability of stockholders of bank is for benefit of creditors, and bank has no authority over the fund created by its enforcement. Minnesota State Bank of Amboy v. T., 184M179, 238NW53. See Dun. Dig. 2080(45). Corporation quarrying stone and marketing rough products held not engaged in manufacturing or mechan-ical business. Veigel v. M., 186M182, 242NW621. See Dun. Dig. 2080. Validity and effect of order for enforcement of lia-bility in suit in foreign state to enforce order. Chandler

Dig. 2080. Validity and effect of order for enforcement of lia-bility in suit in foreign state to enforce order. Chandler v. M., 13Pac(2d)(Wash)22. See Dun. Dig. 5207. The state securities commission of a sister state can-not take away the protection to creditors afforded by this section. Cox v. Updegraff, 14Pac(2d)(Ore)280. See Dun. Dig. 1698.

Complaint in action to enforce stockholders' liability was not demurrable because of absence of allegation that complaint in action resulting in sequestration al-leged that debt accrued prior to repeal. Miller v. R., 188 M35, 246NW465. See Dun. Dig. 2142, 2161, 2170.

M35, 246N W465. See Dun. Dig. 2142, 2161, 2170. A corporation organized for purpose of "buying, sell-ing, manufacturing and dealing in milk, cream, ice cream, cheese and butter, handling, managing, owning, operat-ing, and controlling a creamery or creameries in usual course of such business, and to do and perform all acts and things usual, requisite and necessary on premises," is not an exclusively manufacturing corporation whose

stockholders were exempt from liability. Olivia Creamery & Produce Ass'n., 188M52, 246NW480. See Dun. Dig. 2080(58).

Stocknowski Swele Schulzt from framing. Only a Orealer y 2080(58).
The liability imposed by this section as it existed prior to the adoption of the Amendment of 1930 was a contractual one. Op. Atty. Gen., 1931.
The constitutional liability of stockholders' who acquired their stock prior to the date the Amendment of 1930 became effective exists in favor of creditors who became such prior to that date. Op. Atty. Gen., 1931.
There is no liability of stockholders in corporations organized since the amendment of 1930 other than banks or trust companies, the old constitutional provision being impliedly repealed, and there will be no such liability until the legislature creates it. Op. Atty. Gen., 1931.
The amendment of this section in 1930 was in fact a substitute rather than an amendment for the existing constitutional provision. Op. Atty. Gen., 1931.
No constitutional biability attaches to purchasers of stock who became such subsequent to the date the Amendment of 1930 became effective, though the corporation and been doing business for several years and had existing liabilities on that date. Op. Atty. Gen., 1931.
Stockholders of elevator company are not subject to double liability of debts thereof, unless incurred prior to Nov. 4, 1930. Op. Atty. Gen., 1833.
Laws 1933, c. 55, does not contemplate finding of insolvency by reason of declaration of emergency by directors of bank and contingent liability of stockholder does not become absolute. Op. Atty. Gen., 10, 1933.
Since the 1930 amendment preferred stock of state banks cannot be made non-assessable. Op. Atty. Gen., Mar, 31, 1933.

Mar. 31, 1933. There can be no enforcement of stockholders' liability unless bank is, in fact, insolvent. Op. Atty. Gen., May 16, 1933. Insurance company may issue preferred stock which shall not be subject to any double liability, but such stock may not be exempted from assessment to make up impairment of capital. Op. Atty. Gen., Sept. 26, 1933.

4. Lands taken for public way. Lot owners have no constitutional right to damages for an obstruction of a street by a railroad embankment simply because the embankment is within the same plat as their lots. Locascio v. N., 185M281, 240NW661. See Dun. Dig. 3049(14).

ARTICLE 11.—COUNTIES AND TOWNSHIPS.

§3. Organization of townships.

§3. Organization of townships. Fact that township owned telephone system is also operated in part for governmental purposes, for protec-tion from forest and prairie fires, promoting public wel-fare, public health, and public safety, and facilitating work of public improvements, does not exempt town from liability for negligence in operating a public utility. Storti v. T., 194M628, 261NW463. See Dun. Dig. 9658. Where an organized township constructs and main-tains a town telephone system, under §§5312 to 5316 and furnishes ordinary telephone service thereby to private residents of township, town is engaged in operating a public utility and is liable for negligence of its officers and agents in so doing. Id.

Article 13.—IMPEACHMENT AND REMOVAL FROM OFFICE.

. Impeachment of certain state officers.

House File No. 1122, providing that any officer having alcoholic beverages in his possession shall forfeit his office, would be unconstitutional if passed. Op. Atty. Gen., Mar. 30, 1981.

2. Removal.

House File No. 1122, providing that any officer having alcoholic beverages in his possession shall forfeit his office, would be unconstitutional if passed. Op. Atty. Gen., Mar. 30, 1931.

Article 14.—AMENDMENTS TO THE CONSTITU-TION.

1. Submission to the people.

Under Mason's Minn. Stats. 1927, §347, supreme court is authorized to direct secretary of state to refrain from preparing, printing and distributing ballots containing a proposed amendment to constitution forbidden by last provision in this section. Winget v. H., 187M78, 244NW 331. See Dun. Dig. 1573.

Laws 1931, c. 420, proposing an amendment to consti-tution to extend scope of taxation, held not multifarious. Winget v. H., 187M78, 244NW331. See Dun. Dig. 1573.

Article 16.—TRUNK HIGHWAY SYSTEM.

1. Creation of system.

Reimbursement of counties for money expended by them through boroughs, villages or cities in improving trunk highways. See Laws 1929, c. 122; Laws 1931, cc.

Frink highways. See Laws 1929, c. 122; Laws 1931, cc. 67, 168. Proposed amendment relating to Trunk Highway Sys-tem to be voted on at the general election of 1934. Laws 1933, c. 439.

State v. Stanley, 188M390, 247NW509; note under §2554. Murphy v. G., 189M109, 248NW715. See Dun. Dig. 8120, 8121

The amount of traffic on a highway is an element to be considered as bearing upon loss of time and incon-venience to one whose land is divided. 171M369, 214NW

venience to one whose land is divided. 171M369, 214NW 653. When a permanent trunk highway is located by the highway commissioner the practicable road along the general location is not thereby vacated, but reverts to the control of the county or town board as the case may be. 171M369, 214NW653. Jury properly permitted to determine acreage involved in determining damages, and verdict held not excessive. 171M369, 214NW653. This amendment clearly provides that trunk highways shall not extend within the limits of cities of the first

171M369, 214NW653. This amendment clearly provides that trunk highways shall not extend within the limits of cities of the first class. 175M103, 220NW408. Subdivisions 3 and 4 of §13, c. 323, Laws 1921, are en-tirely consistent with the provisions of the Constitution, art. 16. 175M103, 220NW408. The title of c. 530, Laws 1919, submitting this amend-ment is general and in no way intimates that trunk high-ways should or should not enter cities. 175M103, 220NW 408. 408

The tide of cl 330, Daws 1315, Subiniting this thrunk highways should or should not enter cities. 175M103, 220NW 408.
 The Railroad and Warehouse Commission may require the construction of an overhead or underground crossing and divide the cost between the railroad company and the highway department. Where a highway is carried over railroad tracks by a bridge, the railroad company may be required to construct the bridge and approaches, but not a part of the highway outside both bridge and approaches. 176M501, 223NW915.
 A village approving plans of construction by state highway commissioner of a trunk highway upon a village street and authorizing a change of grade according to such plan, makes itself liable for the damage caused abutting property by such change, in the absence of assumption of such liablity by the state. 178M144, 226 NW398. Followed in 178M430, 227NW357(2).
 An enlargement by the court against objection, of condemnation proceedings to include easements over lands or lots not sought in the state's petition, is an unwarranted interference with properly delegated legislative functions. State v. Erickson, 185M60, 239NW908. See Dun. Dig, 4158(71).
 The highway commissioner's order designating the permanent re-routing of a trunk highway does not in itself constitute a taking. State v. Erickson, 185M60, 239NW908. See Dun. Dig, 4158(71).
 Sections 1 and 2 permit state to reimburse counties out of trunk highway for new road is not "improving" roads. State v. Babcock, 186M132, 242NW474.
 Burchasing or acquiring of right of way for new road is not "improving" or improvement of road. State v. Babcock, 186M132, 242NW474.
 Purpose of amendment proposed by Laws 1933, c. 439, is to confirm establishment of all new routes added to trunk highway system by 1933 legislature and to give legislature unrestricted authority to add new routes after 75% of total mileage has been constructed and permanently improved. Op. Atty

Route No. 3.

The two cities of Minneapolis and St. Paul adjoining, there is no space or occasion for building any trunk highway to connect one with the other. 175M103, 220NW 408.

Routes 78 to 211, inclusive. See §§2662-2½, 2662-2½a.

2, Fund.

State v. Babcock, 186M132, 242NW474; notes under art. 16, §1.

Laws 1929, c. 394, appropriating money out of the trunk highway fund to pay damages to persons injured through negligence of highway department held invalid. 181M409, 232NW718. See Dun. Dig. 8452. Expenses of motor vehicle division of Department of Secretary of State cannot be paid from funds derived from collection of motor vehicle taxes. Op. Atty. Gen., Feb. 7, 1931. Laws 1931, c. 306, §7, item 4, an appropriation for the motor vehicle department, violates this section. Op. Atty. Gen., June 29, 1931.

3. Taxation of motor vehicles .--- The legislature is hereby authorized to provide, by law, for the taxation of motor vehicles, using the public streets and highways of this state, on a more onerous basis than other personal property; provided, however, that any such tax on motor vehicles shall be in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village, and except that the legislature may impose such tax upon motor vehicles of companies paying taxes under gross earnings system of taxation and upon the right to use such vehicles upon the public highways notwithstanding the fact that earnings from such vehicles may be included in the earnings of such companies upon which such gross earnings taxes are computed. Any such law may, in the discretion of the legislature, provide for the exemption from taxation of any motor vehicle owned by a nonresident of the state, and transiently or temporarily using the streets and highways of the state. The proceeds of such tax shall be paid in to said trunk highway sinking fund. Adopted Nov. 2, 1920. Amende Proclaimed Nov. 28, 1932. Amended, Election Nov. 8, 1932.

Proclaimed Nov. 28, 1932. The Motor Vehicle Registration Tax Law, held valid and applicable to vehicles owned by members of the mili-tary forces of the United States residing on the Fort Snelling Military Reservation and using the highways of the state for their personal business and pleasure. 283 US57, 51SCR354, aff'g 180M281, 230NW572. See Dun. Dig. 4167a, 9576d. Nature of tax. 173M72, 216NW542. Citizen and resident of the state must pay motor ve-hicle tax therein, although he spends the major portion of the year with his car in another state. State v. White, 176M183, 222NW918. Taxation of motor vehicles in hands of dealers on May

Taxation of motor vehicles in hands of dealers on May 1st. 178M300, 227NW43.

Laws 1929, c. 361, (§§2673-2, 2673-3), excepting from the operation of the gross earnings tax on express com-panies the license tax on vehicles using the highways, held unconstitutional. 180M268, 230NW815.

Laws 1931, c. 306, §7, appropriating motor vehicle license moneys to defray expenses of issuing licenses, does not contravene this article. State v. King, 184M250, 238NW334. See Dun. Dig. 9576d.

Chapter 58, Laws 1931 [Mason's Supp., 1931, §2674], relating to the taxation of automobiles of dealers in new and unused motor vehicles, is valid, and does not offend any constitutional provision. City of Minneapolis v. A., 188M167, 246NW660. See Dun. Dig. 9143.

Laws 1931, c. 306, \$7, item 4, appropriating \$400,000 for the year 1931 and \$420,000 for the year 1932, from the receipts of the state tax on motor vehicles, is uncon-stitutional. Op. Atty. Gen., June 29, 1931.

Section 2672, as amended, providing for classification of trucks for purposes of taxation, is constitutional. Op. Atty. Gen. (632e-34), June 12, 1934.

4. Bonds.

Laws 1929, c. 412. authorizes issues of bonds to retire maturing county highway bonds during the years 1930, 1931, and 1932.

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