

GENERAL LAWS

CHAPTER 68.

AN ACT TO PROVIDE FOR THE ASSESSMENT AND TAXATION OF TELEGRAPH AND TELEPHONE LINES WITHIN THE STATE OF MINNESOTA.

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

SECTION 1. That all telegraph and telephone lines built and operated within this State shall be subject to taxation as hereafter required.

Statement re-
quired.

SECTION 2. It shall be the duty of the President, Vice-President, General Manager, or Superintendent of every telegraph and telephone Company operating a line in this State to furnish the Auditor of State on or before the first (1st) Monday of July in each year, a statement under oath, and in such form as the Auditor may prescribe, showing the following facts:

Mileage

First. The total number of miles owned, operated, or leased within the State, with a separate showing of the number leased.

Number

Second. The total number of telegraph and telephone stations on each separate line, and the total number of telegraphic and telephonic instruments in use therein, together with the total number of stations mentioned.

ies.

Third. The total number of miles in each separate line or division thereof, together with the number of separate wires thereon, and stating the counties through which the same are carried.

Poles.

Fourth. The average number of telegraph and telephone poles per mile used in the construction and maintenance of said lines.

Assessment.

SECTION 3. Upon the receipt of said statement from the several Companies, the Auditor of State shall lay the same before the State Board of Equalization at its annual meeting, which Board shall proceed to assess said telegraph and telephone lines at the true cash value thereof, in contradistinction from its original cost.

Rate of tax.

SECTION 4. The said State Board shall also, at said meeting, determine the rate of tax to be levied and collected upon said assessment, which shall not exceed the average rate of taxes, general, municipal and local, levied throughout the State, which tax shall be in lieu of all other taxes, State and local, and shall be payable into the State Treasury.

When payable

SECTION 5. The taxes levied as provided by this chapter shall become due and payable at the State Treasury on the first (1st) day of February following the levy thereof, and if such taxes are not paid as herein provided, it shall be the duty of the Treasurer of State to collect the same by distress and sale of any property belonging to said Company, in the same

manner as required of County Treasurers in like cases by the General Statutes relating to collection of taxes on personal property, and the record of the State Board in such cases shall be sufficient warrant therefor.

SECTION 6. If the officers of any such Company fail to make and file the report required by section two (2) of this act, such neglect shall not release its lines from taxation, but the State Board shall proceed to assess the line notwithstanding adding thereto thirty (30) per centum on the assessable value thereof.

30 per centum
added.

SECTION 7. This act shall take effect from and after its passage.

Approved November 22, 1881.

CHAPTER 69.

AN ACT GRANTING THE RIGHT OF WAY FOR RAILROADS OVER THE SWAMP LANDS OF THIS STATE.

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

SECTION 1. The right of way over any swamp lands which belong or which may hereafter belong to this State is hereby granted to any railroad company which was heretofore located and constructed or which may hereafter locate and construct its line of railroad over any such swamp lands to the extent of a strip of ground one hundred and fifty (150) feet in width, that is to say seventy-five feet in width on each side of the center line of the main track of such railroad.

Right of way
over swamp
lands.

Such right of way shall attach upon the construction and filing of the plat of the road, and shall continue so long as the same is occupied and used for railroad purposes and no longer.

SEC. 2. Any railroad company or corporation desiring to avail itself of the concessions hereby made shall make a plat showing where it crosses such lands and file the same in the office of the State Land Commissioner, and thereupon the right of way over such lands to the extent aforesaid shall become vested in such corporation, its successor and assigns, without any further act or ceremony whatever.

Plat required.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved November 19, 1881.