

2917. Every *foreign and domestic* railroad corporation shall have power to acquire, by purchase or condemnation, all necessary roadways, spur and side tracks, rights of way, depot grounds, yards, grounds for gravel pits, machine shops, warehouses, elevators, depots, station houses, and all other structures necessary or convenient for the use, operation, or enjoyment of the road, and may make with any other railroad company, such arrangements for the use of any portion of its tracks and roadbeds as it may deem necessary.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 25, 1913.

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CHAPTER 503—S. F. No. 292.

*An Act to amend Chapter 86 of the General Laws of 1905, relating to taxation.*

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

Section 1. **Mortgages on which registry tax has not been paid to be listed.**—That Chapter 86 of the General Laws of 1905 be and the same is hereby amended to read as follows:

“Section 804. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. There shall be appended to each personal assessment book a list of all mortgages or other real estate securities held, owned or controlled by the residents of the town or district *on which the mortgage registry tax has not been paid*, showing the names of the owners or agents, alphabetically arranged, and the amount due on each separate instrument. It is hereby made the duty of the register of deeds to make out such lists according to the records of his office and deliver them to the county auditor on or before the last Thursday of *April* in each year, *and the* expenses of such lists shall be paid by the county, on allowance by the county commissioners. The assessment books and blanks shall be in readiness for delivery to the assessors on the last Thursday of *April* of each year, and the assessors shall meet on that day at the office of the county

auditor for the purpose of receiving such books and blanks, and for conference with the auditor in reference to the performance of their duties.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 25, 1913.

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CHAPTER 504—S. F. No. 391.

*An Act to amend Section 4 of Chapter 39 of the General Laws of Minnesota for 1911, relating to transient merchants.*

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

Section 1. **Person selling from vacant lot or railroad car, etc., regarded as a transient merchant.**—That Section 4 of Chapter 39 of the General Laws of Minnesota for 1911, be and the same is hereby amended to read as follows:

“Section 4. The words “transient merchant” as herein used, shall include all persons, individuals, co-partners and corporations both as principal and agent, who engage in, do or transact any temporary and transient business in this state, either in one locality, or in traveling from place to place in this state, selling goods, wares and merchandise, and who for the purpose of carrying on such business, hire, lease, occupy or use a building, structure, *vacant lot or railroad car* for the exhibition and sale of such goods, wares and merchandise.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 25, 1913.

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CHAPTER 505—S. F. No. 432.

*An Act to provide for the payment and receipt of taxes on undivided interests in property entered for taxation.*

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

Section 1. **Providing for the payment of taxes on undivided interests in property.**—Any person holding an undivided interest in any property in this state listed for taxation including mortgagees, lessees, and others, who by law or contract are required or entitled to pay taxes to protect any right, title, interest, claim or lien held by them in, to or upon undivided interests in land, may pay the taxes on such undivided interest and on such payment the county treasurer shall give his receipt for the amount so paid and specify the interest so paid on, and enter on his tax list the name of person who paid such taxes and the interest paid and report to the auditor the payment of