

luth, on which he has made a partial payment of seven thousand six dollars and fifty cents (\$7,006.50); and

WHEREAS, Owing to circumstances over which said McAlpine had no control, he was unable to transport the said timber to market and did not cut the same, or any part thereof; and

WHEREAS, At such sale, he purchased said timber at more than the appraised value; and

WHEREAS, The logging permits issued to him October 14, 1909, have, by their terms, expired, but said McAlpine remains liable for the balance of the purchase price; and

WHEREAS, Said timber was re-sold by the State on the 25th day of October, 1912, to other parties,

That the said McAlpine be and he is hereby released from all further liability to this State under said logging permits, which were issued to him on the sale of the timber on Section 16, Township 58, Range 6; Section 16, Township 57, Range 8; the North Half of the Northeast Quarter and the Northeast Quarter of the Southeast Quarter of Section 21, Township 57, Range 8; the North Half of the Northwest Quarter of Section 22, Township 57, Range 8; the West Half of the Northeast Quarter of Section 27, Township 57, Range 8; and the State Auditor is hereby directed to cancel said logging permits, which are numbered 1897, 1906, 1907, 1908 and 1910, provided, however, that this Act shall not be construed to entitle said John McAlpine to a refund of the partial payment of seven thousand six and 50-100 dollars (\$7,006.50) already paid.

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

Approved February 25, 1913.

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#### CHAPTER 25—H. F. No. 53.

*An Act to amend Section Eight Hundred Twenty-Nine (829) of the Revised Laws of One Thousand Nine Hundred Five (1905) relating to the taxation of the personal property of street railroads, street railways, plank roads, gravel roads, turnpike, and bridge companies.*

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

Section 1. **Certain property to be assessed by state tax commission.**—That Section Eight Hundred Twenty-Nine (829) of the Revised Laws of One Thousand Nine Hundred Five (1905), be and the same is hereby amended so as to read as follows:

The personal property of street railroad, street railway, plank road, gravel road, turnpike, or bridge companies shall be

listed in the county, town, city, village or district where such property is situated, and where said personal property is situated in different counties, towns, cities, villages or districts, such part of said personal property situated in such county, town, city, village or district, shall be listed and assessed by the Minnesota tax commission in the taxing district where the same is situated, without regard to where the principal or any other place of business of such company is located.

Sec. 2. All acts and parts of acts inconsistent herewith are hereby repealed.

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

Approved February 27, 1913.

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#### CHAPTER 26—H. F. No. 65.

*An Act to extend the time for closing the affairs of a dissolved corporation other than a corporation having the power of eminent domain and legalizing conveyances made and acts done by such corporation after the expiration of the three-year limit prescribed by General Statutes 1894, Section 3431, and Section 2883, Revised Laws 1905.*

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

Section 1. **Extension of time for closing affairs of dissolved corporations.**—When any corporation other than a corporation having the power of eminent domain which has been dissolved more than three years, by expiration or forfeiture of its charter, decree of court or otherwise, did not fully close its affairs and convey all its property within the three years' limit prescribed by General Statutes 1894, Section 3431, and Section 2883, Revised Laws 1905, the time so limited is hereby extended for one year from and after the passage of this act; and any and all conveyances theretofore made by any such corporation or its proper officers and any and all acts done in disposing of the property of such corporation and closing its affairs, after the expiration of three years from the date of its dissolution, are hereby legalized and made of the same force and effect as though the same had been done within such three years. Provided, that nothing herein contained shall be construed as affecting any vested rights or any action or proceeding now pending.

Approved February 27, 1913.