

Chapter 355, be and the same hereby is amended so as to read as follows:

"3199. On or before October 1, in each year, such board shall determine by resolution the amount of tax to be levied for the ensuing year for the support of the poor, the maintenance of the poor-house and other places provided for the reception of the poor, and the erection of any buildings or improvements, and the adoption of such resolution shall constitute a levy on the property taxable in the county of the amount named therein; but the amount so levied for all purposes, except for the erection or repair of buildings, shall not exceed an amount equal to *three mills* on each dollar of assessed valuation. On or before October 5, thereafter, the board shall file a certified copy of such resolution with the county auditor, who shall enter the amount upon the tax lists, *after said levy shall have been submitted to the board of county commissioners of said county for its approval but not exceeding the amount approved by said county board after any reduction.* Such tax, when collected, shall be credited to the county poor fund."

Approved April 20, 1933.

CHAPTER 335—S. F. No. 1519

An act providing for a judicial determination of the right under Mason's Minnesota Statutes of 1927, Section 2301, to refundment of taxes paid under Mason's Minnesota Statutes of 1927, Section 2302.

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

Section 1. Refundment of inheritance taxes in certain cases.

—Where the Attorney General has, prior to the enactment of this chapter, made and determined that an inheritance tax is payable pursuant to Mason's Minnesota Statutes of 1927, Section 2302, and a tax heretofore has been paid pursuant to such determination, and an application for the refunding of such tax is made, pursuant to Mason's Minnesota Statutes of 1927, Section 2301, within three years from the date of such tax, whether such application is made before or after the passage of this act, any person aggrieved by the failure of the auditor of state to draw his warrant for the refundment of the amount of tax so paid may, within one year from the passage of this act, appeal to the district court of Hennepin County or Ramsey County, Minnesota, by filing with the attorney general a notice in writing setting forth the payment of such tax under a determination of the

attorney general, and that a claim for refundment of the tax has been made to the auditor of state, and that the auditor has refused to, or has failed to, draw his warrant therefor, and that he appeals from the refusal or failure of the auditor to draw his warrant, and thereupon, and within ten days thereafter, the attorney general shall transmit certified copies of the original papers and records which have been filed with him in relation to the determination of said tax, and certified copies of the original papers and records which have been filed with the auditor of state for the refundment thereof, to the clerk of the district court to which the appeal shall have been taken, and thereupon said court shall acquire jurisdiction of such application and proceeding. Upon eight days' notice given to the attorney general by the appellant, the matter may be brought on for hearing and determination by such court either in term time or vacation, at a general or special term of said court, or at chambers as may be directed by the order of the court. The said court may determine any and all questions of law and fact necessary to determine the right of the appellant to the refundment of the tax so paid. On such hearing either party may introduce the testimony of witnesses and other evidence in the same manner and subject to the same rules which govern in civil actions. When necessary, the court may adjourn or continue its hearings from time to time, to enable the parties to secure the attendance of witnesses or the taking of depositions. Depositions may be taken and used in such proceedings in the same manner as is now provided by law for the taking of depositions in civil actions. The court, by its order, shall determine whether or not the applicant is legally entitled to a refund in whole or in part of the tax so paid.

Sec. 2. **Appeals.**—The attorney general and any person aggrieved by the order of the district court may appeal to the supreme court from any such order within the time and in the manner now provided by law for the taking of appeals from orders in civil actions.

Sec. 3. This Act shall be in force from and after its passage.

Approved April 20, 1933.

CHAPTER 336—S. F. No. 1723

An act to amend Mason's Minnesota Statutes of 1927, Section 764, relating to the use of any plot of ground in any duly organized cemetery, designated as a "Soldiers Rest."