

appropriate moneys from any funds available to pay such judgment, if, in the discretion of the governing body of such governmental subdivision, it seems fitting and proper to do so.

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

Approved April 24, 1937.

CHAPTER 443—H. F. No. 1197

An act authorizing the refundment of the amount paid by the purchaser at a tax sale or the purchaser of a state assignment certificate of lands returned and assessed as improved property where in fact such land was not improved at the time of the assessment or since then and without which the land is of little or no value, where such purchase was made in good faith and without actual notice or knowledge of the erroneous assessment; authorizing the Minnesota Tax Commission to grant refundment on applications in the manner permitted in other cases of refundment by such commission, and providing for the reinstatement of the valid portion of the tax.

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

Section 1. **Refundments to purchasers of tax certificates in certain cases.**—In any case where real estate has been erroneously returned as improved property, but which was not in fact then or since improved, and the amount of the assessed valuation was based wholly or largely upon the value of the supposed improvements and without which improvements the land itself would be of little or no value and would therefore justify an assessment of only a small fractional part of the taxes actually levied and extended, and where such taxes have become delinquent and the land sold and bid in at a regular tax sale by an actual purchaser or bid in by the state for the want of such purchaser and the right of the state thereafter assigned to one in good faith and without actual notice or knowledge of such erroneous assessment, the Minnesota Tax Commission shall have power upon approved application, as in other cases, presented to it to grant a refundment of the amount paid by such purchaser or assignee.

Section 2. **Application must be made within two years.**—No such refundment shall be granted unless an application therefor shall be duly approved and presented to the Minnesota Tax Com-

mission within two years from the date of such tax certificate or state assignment certificate.

Section 3. Canceled tax to be reinstated.—Whenever a refund is granted under the provisions of this act the county auditor shall reinstate such portion of the tax on the land as the value of the land without any improvements bears to the full value of the said erroneous assessment. Said reinstated tax shall be placed upon the current tax lists in the office of the county treasurer and if not paid prior to the first Monday in January of the following year, shall be subject to judgment with the delinquent taxes for the current or other years.

Section 4. This act shall take effect and be in force from and after its passage.

Approved April 24, 1937.

CHAPTER 444—H. F. No. 1231

An act prohibiting barter, trade or exchange of prison made goods.

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

Section 1. Barter and exchange of prison made goods prohibited.—That no goods, wares or merchandise manufactured, produced or mined, wholly or in part by convicts or prisoners (except convicts or prisoners on parole or probation), or in any penal and/or reformatory institutions in this or any other state shall be bartered, traded or exchanged by such penal institutions for any other goods, wares or merchandise of any kind whatsoever for use in such penal institutions.

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

Approved April 24, 1937.

CHAPTER 445—S. F. No. 1315

An act providing for the creation of a park in the town of Oronoco, in Olmsted county, Minnesota, and appropriating money therefor.