

office of the clerk of the district court of such county a certified copy of such assessment and of such notice of appeal, and thereupon the said district court shall be deemed to have acquired jurisdiction of such proceedings and shall proceed to hear and determine the same in like manner as other tax matters are tried and determined in the district court of this state.

Sec. 6. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Sec. 7. This act shall take effect and be in force from and after its passage.

Approved April 8, 1909.

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CHAPTER 160.—S. F. No. 518.

*An Act to amend Section 964 of Chapter 11 of Revised Laws 1905, relating to refundment of moneys paid at tax sale when the land sold was exempt from taxation.*

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

**Refundment of moneys by approval of tax commission.**—

Section 1. Section 964 of chapter 11 of Revised Laws, 1905, is hereby amended by striking therefrom the words "state auditor" and inserting in place thereof the words "Minnesota tax commission," so that said section shall hereafter be and read as follows, viz.:

964. In case of exemption.—When any such parcel of land shall have been sold to a purchaser or bid in for the state, and at the time the taxes were levied the land was exempt from taxation, the money paid on such sale, or on an assignment by the state, with interest thereon at the rate of seven per cent per annum, shall be refunded to such purchaser or assignee, or his assigns or legal representatives. Such refundment shall be made only upon the certificate of the county auditor that the parcel was exempt from taxation at the date of the levy of the taxes, with the approval of the Minnesota tax commission endorsed thereon. Before such certificate is made the applicant shall present to the county auditor proofs of such exemption.

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

Approved April 8, 1909.