

before August first of each year, who shall deduct the same from his next annual tax levy for such purpose. The remainder, when such bonds are paid in full, shall be credited to the general fund of the municipality; and in case a portion of the territory embraced in such municipality at the time such bonds were issued, have since been set off to another municipality, or organized into a new municipality, such remainder shall be divided with such other municipality, using as a basis for such division the last assessed valuation of the territory affected by such bonds.

*“Provided*, that any such municipality which shall make payment to the state of the full amount of principal and interest due on account of such bonds prior to the extending of such tax therefor by the state auditor shall be exempt from the provisions of this section.

Sec. 2. This act shall take effect and be in force from and after its passage, and all acts or parts of acts inconsistent with the provisions hereof are hereby repealed.

Approved March 24, 1909.

---

#### CHAPTER 95—H. F. No. 232.

*An Act to amend sections 184 and 185 of Revised Laws, 1905, of the State of Minnesota, as amended, relating to primary elections.*

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

**Filing fees for candidates at primary election.**—Section 1. That Section 184 of Revised Laws, 1905, of the state of Minnesota, as amended by Chapter 226 of General Laws of Minnesota for 1907, be and the same is hereby amended so as to read as follows:

Section 184. At least twenty days before the primary election, any person eligible and desirous of having his name placed upon the primary ballot as a candidate for any office, shall file his affidavit with the secretary of state when to be voted for in more than one county, and with the county auditor when in a single county, stating his residence, that he is a qualified voter in the subdivision where he seeks a nomination, the name of his party, and the office for which he desires to be a candidate; that he affiliated with said party at the last general election, and, either that he did not vote thereat or voted for a majority of the candidates of said party at such election and intends to so vote at the ensuing election. Upon payment by such candidate to the secretary of state of twenty dollars, if for any office to be voted

for in more than one county, or if for any office to be voted for in only one county, upon payment of ten dollars to the county auditor thereof, the county auditor shall place the name of such candidate upon the primary election ballot of the party designated; *provided*, however, that candidates for the legislature shall pay ten dollars only to the secretary of state when the affidavit or petition is filed with him and ten dollars to the county auditor when filed with him.

**Fees, how divided.**—Sec. 2. That section 185 of Revised Laws, 1905, of the State of Minnesota, be amended to read as follows:

Section 185. Order of filing.—Fees, how disposed of.—The secretary of state and county auditor respectively shall number each affidavit and petition in numerical order as received. The auditor shall immediately pay to the city treasurer all fees paid by candidates for city offices, and all other fees received from candidates to the county treasurer. Immediately after the last day for filing nomination affidavits or petitions, the secretary of state shall divide the amount of all fees paid to him by candidates equally between the counties within which such candidates are to be voted for, and certify such division to the state auditor, who shall issue warrants therefor on the state treasurer for the amount due to each county.

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

Approved March 24, 1909.

---

#### CHAPTER 96—H. F. No. 247.

*An Act to amend section 801 of Chapter 11, Revised Laws 1905, relating to the abatement and refundment of taxes.*

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

**Tax commission given extension of powers as to abatement and refundment of taxes.**—Section 1. Section 801 of Revised Laws 1905 is hereby so amended as to hereafter be and read as follows, to wit:

801. Supervisory powers of Minnesota Tax Commission—The Minnesota Tax Commission shall prescribe the form of all blanks and books required under this chapter. It shall hear and determine all matters of grievance relating to taxation. It shall have power to grant such reduction or abatement of assessed valuations or taxes and of any costs, penalties or interest thereon as it may deem just and equitable, and to order the refundment in