

mainly for the purpose of handling passengers, baggage, express and mail, and operated partly over a privately owned right-of-way and partly over highways, but the said railway companies shall furnish just, reasonable and adequate accommodation and service, and the railroad and warehouse commission of this state is hereby vested with power and authority to determine, prescribe and enforce such just and reasonable regulations for and of such railway companies.

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

Approved April 20, 1911.

CHAPTER 337—S. F. No. 843.

An Act to amend chapter fifty-one (51) of the General Laws of Minnesota, of 1905.

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

Tract indexes to be transcribed.—Section 1. That in counties having a population of less than seventy-five thousand (75,000) inhabitants now having tract indexes of the records in the office of the register of deeds, the county board is hereby authorized to have such tracts indexes transcribed, compared with the original records and checked back whenever the necessity therefor appears.

To be performed by register of deeds.—Sec. 2. The work provided for in section 1 of this act shall be performed by the register of deeds of the county. The said register of deeds for performing the said work shall receive as compensation therefor such sum as may be fixed by the board of county commissioners not exceeding two cents for each description so transcribed, compared with the original records and checked back.

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

Approved April 22, 1911.

CHAPTER 338—S. F. No. 863.

An Act authorizing payment by the State Treasurer to the owners of lands sold for taxes pursuant to chapter 322 of the General Laws of 1889, of the excess over and above the amount of taxes due upon lands sold pursuant to said chapter.

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

Excess taxes to be refunded.—Section 1. Whenever it shall be brought to the attention of the state auditor that any tract of land sold for taxes pursuant to the provisions of chapter 322 of

the General Laws of the State of Minnesota for the year 1889 was sold for an amount in excess of the taxes, penalties and costs lawfully due thereon at the time of said sale and such excess shall have been paid into the state treasurer and application and demand shall be made upon the state auditor for the payment of such excess, the state auditor shall investigate such application and if he shall find the facts therein stated to be true and that such excess was paid into the state treasury and that the applicant for such excess was the owner of such lands at the time of such tax sale, or his assign, the state auditor shall thereupon draw his warrant upon the treasurer in favor of the person entitled thereto for the amount of such excess; *provided* that before such warrant shall be so drawn the state auditor shall require the applicant to furnish him satisfactory evidence of the applicant's right to such excess.

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

Approved April 20, 1911.

CHAPTER 339—S. F. No. 876.

An Act to amend chapter 96 of General Laws of Minnesota for 1909, relating to the abatement and refundment of taxes.

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

Refundment of taxes in certain cases.—Section 1. That section 1 of chapter 96 of General Laws of Minnesota for 1909 is hereby so amended as to hereafter be and read as follows:

“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 whole or in part of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. *Provided*, however, that application therefor shall be submitted to it with a statement of facts in the case and the favorable recommendation of the county board or of the board of abatement of any city where any such board exists, and the county auditor of the county wherein such tax was levied or paid. Except that in the case of gross earnings taxes, the application in the premises may