

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

be made directly to the tax commission and without the favorable action of the county board and county auditor. But no reduction, abatement or refundment of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality. The commission may refer any question that may arise in reference to the true construction of this chapter to the attorney general, and his decision thereon shall be in force and effect until annulled by the judgment of a court of competent jurisdiction. Upon deciding such case submitted to it the commission shall forward to the county auditor a copy of the order by it made therein.’

Approved April 20, 1911.

CHAPTER 340—S. F. No. 922.

An Act to amend chapter 20 of the General Laws of Minnesota for the year 1907, relating to the issue of bonds by cities of more than fifty thousand inhabitants in aid of the construction of public high school buildings and for acquiring sites and grounds therefor, as amended by chapter 360 of the General Laws of Minnesota for the year 1909, approved April 22, 1909, and as further amended by an Act of the legislature, chapter 119, for the year 1911, Senate File 635, approved April 10, 1911.

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

\$1,000,000 bonds for high schools.—Section 1. That sections 1 and 3 of chapter 20 of the General Laws of Minnesota for 1907, authorizing the issue and sale of bonds by cities of more than fifty thousand inhabitants, in aid of the construction of public high school buildings and for acquiring suitable sites and grounds therefor, as amended by chapter 360 of the General Laws of Minnesota for 1909, and further amended by an act of the legislature, chapter 119, for the year 1911, Senate File 635, approved April 10, 1911, be and the same are hereby amended so as to read as follows:

“Section 1. Any city in this state now or hereafter having a population of more than fifty thousand inhabitants is hereby authorized and empowered, acting by and through the common council or city council of such city, by ordinance duly enacted by an affirmative vote of not less than three-fifths of all members elect of such common council or city council, to issue and sell the bonds of such city to an amount not exceeding one million dollars (\$1,000,000) par value, the proceeds thereof to be used to