

listed in the county, town, city, village or district where such property is situated, and where said personal property is situated in different counties, towns, cities, villages or districts, such part of said personal property situated in such county, town, city, village or district, shall be listed and assessed by the Minnesota tax commission in the taxing district where the same is situated, without regard to where the principal or any other place of business of such company is located.

Sec. 2. All acts and parts of acts inconsistent herewith are hereby repealed.

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

Approved February 27, 1913.

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#### CHAPTER 26—H. F. No. 65.

*An Act to extend the time for closing the affairs of a dissolved corporation other than a corporation having the power of eminent domain and legalizing conveyances made and acts done by such corporation after the expiration of the three-year limit prescribed by General Statutes 1894, Section 3431, and Section 2883, Revised Laws 1905.*

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

**Section 1. Extension of time for closing affairs of dissolved corporations.**—When any corporation other than a corporation having the power of eminent domain which has been dissolved more than three years, by expiration or forfeiture of its charter, decree of court or otherwise, did not fully close its affairs and convey all its property within the three years' limit prescribed by General Statutes 1894, Section 3431, and Section 2883, Revised Laws 1905, the time so limited is hereby extended for one year from and after the passage of this act; and any and all conveyances theretofore made by any such corporation or its proper officers and any and all acts done in disposing of the property of such corporation and closing its affairs, after the expiration of three years from the date of its dissolution, are hereby legalized and made of the same force and effect as though the same had been done within such three years. Provided, that nothing herein contained shall be construed as affecting any vested rights or any action or proceeding now pending.

Approved February 27, 1913.