

bearing securities acceptable to and approved by the state treasurer, and the same, or so much thereof as is needed, is hereby appropriated to the board of control to be used solely in securing a proper site for said proposed building and for the further purpose of equipping and furnishing that portion of said building to be used by said Minnesota historical society and in installing therein its library, its museum, and other departments and exhibits, and said donation shall be in addition to the moneys hereinbefore appropriated.

Any future donations to the state for the same purpose are hereby directed to be received and are as and of the date of the reception of the same appropriated for the purpose for which the same are donated respectively.

Sec. 9. This act shall take effect and be in force from and after its passage.

Approved April 25, 1913.

CHAPTER 528—H. F. No. 1101.

An Act providing for re-assessment of benefits and damages in drainage proceedings in certain cases.

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

Section 1. **Reassessment of benefits and damages in drainage proceedings.**—That whenever any public ditch or drain has been established under the provisions of Chapter 230 of the General Laws of Minnesota for 1905, or act amendatory thereof or supplementary thereto, which ditch or drain has drained, or purported to drain, any meandered lake in this state, and where viewers have assessed benefits or damages to abutting land owners on the basis of the acreage of land to be added to the abutting land of such owner as a result of said drainage and where, thereafter, by judgment of any court of competent jurisdiction, it shall appear or shall have appeared that any such abutting land owner is entitled to, or such land owner is awarded more or less land of such lake bed than was taken, awarded or considered by the viewers as the basis of assessing benefits and damages to such abutting land, then, and in that event, any abutting land owner, or any other person interested in or injured or aggrieved by such action of such viewers may apply to the county board, in case of a county ditch, or to the judge of the district court of the proper county in case of a judicial ditch, for a re-examination and re-assessment of benefits and damages of any or all lands abutting on said lake and affected as above provided, such application to be in writing, signed by the said party making the same, and shall

be accompanied by a bond of such applicant to be approved as to amount and sureties as in case of an original petitioner's bond filed under the provisions of said Chapter 230 and acts amendatory thereof, such bond to be conditioned for the payment of all costs and expenses incurred in the matter of said application as ordered by said county board or judge of the district court, as the case may be.

Sec. 2. Hearing and determination.—Upon the filing of such application or petition the county board or the judge of the district court, as the case may be, shall fix a time and a place for hearing thereof and shall cause a notice of the filing of such application and of such hearing to be published once in the newspaper of the said county duly designated to publish the delinquent tax list that year. At the time and place fixed for such hearing the county board, in case of a county ditch, or the judge of the district court in case of a judicial ditch shall proceed to hear, consider and determine said application and petition, and shall re-examine and re-assess the benefits and damages of the lands of such petitioner and of such other abutting land owners on the basis of the actual acreage of land awarded to or determined to be owned by such respective abutting land owner, and shall cause to be filed in the office of the county auditor the resolution or order of the said county board, or of the said judge of the district court, as the case may be, re-assessing the said damages and benefits; and the county auditor shall thereupon correct the original assessment of damages and benefits and shall correct and make proper debit or credit, as the case may be, of the lien statement in the said proceedings so as to make the same, and each thereof, conform to such resolution or order.

Sec. 3. Ninety days within which to demand a re-assessment.—Any person or persons desiring or demanding a re-assessment of damages or benefits as herein provided shall file his application or petition therefor within ninety (90) days after the passage of this act.

Approved April 25, 1913.

CHAPTER 529—H. F. No. 1138.

An Act to provide for the taxation of trust companies.

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

Section 1. Five per cent tax on gross earnings of trust companies.—On or before March 1 of each year every trust company organized under the laws of this state shall pay into the county treasury of the county where its principal place of busi-