

Section 1. Collected costs to be credited to county revenue fund.—That Section 2075 General Statutes of Minnesota for 1913, be and the same is hereby amended so as to read as follows:

Sec. 2075. All penalties and interest accruing upon any tax levied by special assessment or otherwise, for local purposes, on real estate in any incorporated city, borough or village shall be apportioned to the general revenue fund of the city, borough or village where the real estate is situated, and all other penalties, and interest collected on real estate taxes shall be apportioned one-half to the county revenue fund and the other half to school districts of the county in the manner provided for the distribution of other school funds by Section 3763 of the General Statutes of 1894, as amended by Chapter 49 of the General Laws of 1897. *Provided that all costs collected shall be apportioned to the county revenue fund.*

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

Approved April 16, 1915.

CHAPTER 160—H. F. No. 1131.

An Act to amend Section seven (7) of Chapter two hundred thirty-five (235) Laws 1913, which said Chapter two hundred thirty-five (235) Laws 1913, is entitled: "An Act relating to public highways; the powers and duties of counties, towns, villages and cities in relation thereto; the creation of a state highway commission, prescribing its powers and duties, appropriating money therefor, and providing for the payment of state aid for the construction and improvement of roads, and authorizing and directing the levy of taxes for highway purposes."

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

Section 1. Contracts for bids to be advertised and notice sent to highway commission.—That Subdivision (1) of Section seven (7) of Chapter two hundred thirty-five (235) Laws of 1913 be, and the same is hereby amended so as to read as follows:

Sec. 7. **Filing of plans and specifications as conditions precedent to contract.**— **Subdivision (1) Bridges.**—No contract for the construction or erection of a bridge shall be entered into by any county, town, village or city of the fourth class where the contract price of such bridge exceeds the sums of five hundred dollars (\$500); unless plans and specifications for the proposed bridge shall be filed with the county auditor, in case of county contracts, or with the town, village or city clerk respectively, in case a contract is to be entered into by a town, village or city of the fourth class, at least three weeks prior to the time when such bids are to be considered and the contract entered into, nor

shall any contract be let without first advertising for bids or proposals therefor in the newspaper, published in the county, in which the official proceedings of the county board are published. Such advertisement shall be published once a week for three successive weeks, *the last publication to be made at least ten (10) days and not more than thirty (30) days before*, the time fixed for receiving bids and letting the contract, and shall state the time and place of receiving bids and awarding the contract, and shall refer to the fact that plans and specifications are on file in the office hereinbefore specified.

At least three weeks before the time fixed for receiving bids, the county auditor, in case of a county contract, and the clerk of the town, village, or city, in case of a town, city or village contract, as the case may be, shall mail a copy of such printed notice, by registered mail, to the highway commission. Such commission shall file all such notices, so received by it, and the same shall be subject to inspection by all persons interested therein. The highway commission shall, from time to time, cause printed lists of such notices to be made and shall, without charge therefor, furnish copies thereof to interested persons on application.

Approved April 16, 1915.

CHAPTER 161—S. F. No. 58.

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, Section 2883, Revised Laws 1905, and Section 6198 General Statutes 1913.

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

Section 1. Acts of dissolved corporations legalized and extension of time given to dispose of property.—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, Section 2883, Revised Laws 1905, and Section 6198 General Statutes 1913, the time so limited is hereby extended for two years 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