

at the time of his death *or owning property in said state*, and his estate having been duly administered upon in the probate court of the county having jurisdiction thereof, and leaving no known spouse or kindred, and said estate having been fully administered upon, and the balance in the hands of the representative of said estate having by order of said court escheated to, and been paid to the State of Minnesota, and if it shall be made to appear that said deceased person, in fact, left heir or heirs to his estate, then, upon the proper presentation of proofs of such heirship and amount so escheated to the district court of the county wherein such probate proceedings were had, either in term time or vacation, upon notice of at least twenty days to the attorney general in said state of the time and place of hearing such proofs, and if upon such hearing the said district court shall find that such deceased person left heir or heirs, said court shall determine who such heir or heirs are and the amount so escheated, and file its decision to that effect and a certified copy of said decision shall be forthwith filed with the state auditor.

**Sec. 2. Money to be paid out of state treasury after heirs have been found.**—*When the said court has filed its decision in an escheated estate as aforesaid, and it was determined in said decision that certain heir or heirs are entitled to money or property heretofore escheated to the State of Minnesota, it shall be the duty of the state auditor of the state to recommend an appropriation, in writing, by the state legislature, if in session, or, if not in session, then to the next legislature for the repayment or the reimbursement of said money, or the transfer of said property to such heir or heirs, or to his or their attorney in fact, upon the recording of his power of attorney in the office of the state auditor, and the state auditor shall draw his warrant on the state treasurer of said state for the payment of the amount so escheated, if in money; and if in property the state auditor under his seal shall duly execute a proper transfer thereof.*

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

Approved March 17, 1917.

#### CHAPTER 73—S. F. No. 153.

*An act to amend Section 2302, General Statutes of Minnesota for 1913 relating to the rate of taxation of mortgages of real property.*

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

**Section 1. Tax on real estate mortgages running for more than five years to be paid at rate of 25 cents on each \$100.**—That section 2302 of the General Statutes of Minnesota for 1913 be and the same is hereby amended so as to read as follows:

"2302. A tax of fifteen cents is hereby imposed upon each hundred dollars, or fraction thereof, of the principal debt or obligation which is, or in any contingency may be, secured by any mortgage of real property situate within the state executed and delivered after the passage and approval hereof and recorded or registered hereafter; provided that any such mortgage heretofore executed and delivered shall not be recorded or registered without payment of the tax originally stipulated in section 2 hereof as originally enacted; provided further that if any such mortgage shall describe any real estate situate outside of this state, such tax shall be imposed upon such proportion of the whole debt secured thereby as the value of the real estate therein described situate in this state bears to the value of the whole of the real estate described therein, as such value shall be determined by the state auditor upon application of the mortgagee; and provided further that if the maturity of any portion of said debt secured by the said mortgage, as therein stipulated, shall be fixed at a date more than five years after the date of said mortgage, then and in that case, the tax to be paid on such portion shall be at the rate of twenty-five cents on each hundred dollars or fraction thereof."

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

Approved March 20, 1917.

#### CHAPTER 74—S. F. No. 164.

*An act authorizing counties to reimburse county agricultural societies and officers thereof for moneys expended in erecting buildings on lands owned by the county to be used for county fair purposes.*

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

Section 1. County board authorized to appropriate \$4,000 for reimbursement to agricultural societies or officers for money expended in erecting buildings.—Whenever any county agricultural society or officer thereof has heretofore contributed funds for the erecting of a building or buildings used for county fair purposes, and title to such buildings and the land upon which the same are situate has been conveyed to the county, the county board of any such county is hereby authorized and empowered to appropriate to such society or officer thereof making such contribution an amount equal to the moneys so contributed by it or such officer in erecting said buildings, such appropriation not to exceed in any event, the sum of four thousand dollars (\$4,000.00).

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

Approved March 20, 1917.