

or ditches were legally established and that the bonds for construction thereof were legally issued, then the determination by such resolution shall be conclusive evidence to the purchaser or owner of the refunding bonds therein authorized of the validity of the debts thereby authorized to be refunded, and no purchaser or owner shall be obligated to inquire into the validity of the bonds by such bonds refunded.

Sec. 6. Not to affect existing liens.—In all cases where the county board of any county, under the provisions of this act, has passed a resolution authorizing the extension of the time of payment of one or more installments of any ditch lien or any part thereof or authorize the issuance and sale of bonds to refund any existing bonds or any portion thereof against any ditch rendered necessary by reason of the extension of the time of payments of existing liens, such extension of the time of payments of any ditch liens or the refundment of existing bonds or the sale of new bonds for the purpose of such refundment shall not operate or in any manner be treated as a payment of any existing lien indebtedness against any land described in such proceeding but such lien indebtedness shall continue as though no extension has been made and such land continue subject to all lien indebtedness existing against the same, including costs incurred in proceedings to collect such lien indebtedness, under the tax laws, and shall, for all and every purpose, continue and remain a first lien against said property notwithstanding such extension and notwithstanding the existence or renewal of mortgages or other liens against the same or the execution of new mortgages or liens or the transfer of said property, and the rights of the county to claim a first lien upon such property for the payment of such ditch lien shall continue and exist the same as though no such extension of the ditch lien had been made or bond refundment executed. Provided nothing in this act contained shall prevent the owner of any land from, at any time, paying the total amount of any installment or of any ditch lien and securing the release of his land therefrom in the manner now provided by statute.

Sec 7. This act shall take effect and be in force from and after its passage.

Approved April 19, 1923.

CHAPTER 346—S. F. No. 446.

An act relating to the reimbursement to counties for moneys expended by them under the provisions of Chapter 254 Laws 1911: Chapter 52 Laws 1915, and Chapter 378 Laws 1921, or through townships, boroughs, villages or cities subsequent to February 1,

1919, or hereafter expended by them in permanently improving roads described in article 16 of the Constitution of the State of Minnesota, and providing for the disbursement of moneys so reimbursed.

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

Section 1. State to re-imburse municipalities for moneys expended on trunk highways.—That the state of Minnesota hereby agrees to reimburse, out of the trunk highway fund and only out of that fund, to the extent and in the manner hereinafter provided, all counties for moneys expended by them subsequent to February 1, 1919, or hereafter to be expended by them under the provisions of this act in permanently improving roads described in Article 16 of the Constitution of the state of Minnesota, as the same have heretofore been or will hereafter be definitely located and determined by the commissioner of highways.

Sec. 2. Limitation to re-imbursement.—The moneys paid out by any county to any township, borough, village or city in reimbursing such township, borough, village or city for so permanently improving roads or any part thereof described in said Article 16 under contracts therefor entered into by such township, borough, village or city heretofore and subsequent to February 1, 1919, shall be regarded and dealt with as moneys expended by said county in permanently improving such roads or any part thereof, provided such work shall have been done in accordance with plans and specifications heretofore or hereafter approved by the commissioner of highways; but such reimbursement shall be made only to the extent of the proportionate cost of an eighteen foot roadway upon such road, exclusive of gutters and curbs.

Sec. 3. Commissioner of highways to determine who is entitled to re-imbursement in certain cases.—In the case of townships, boroughs, village or cities which shall have so improved any such roads or any part thereof under contracts entered into heretofore and subsequent to February 1, 1919, and such work shall have been done under plans and specifications which had not been approved by the commissioner of highways prior to the doing of said work, the commissioner of highways may examine and test such improvement and determine the bearing quality and durability thereof, and further determine, upon the basis of bearing quality and durability, the value of such improvement as compared with the value thereof had the same been constructed in accordance with the plans and specifications in use by the commissioner of highways, on the basis of prevailing costs at the time of the letting of such contract, and when such value has been so determined the commissioner may approve the plans under which such improvement was made for reimbursement as hereinafter provided to the amount of the

value of such improvement as so determined, but the amount of such reimbursement shall in no case exceed the amount expended for said improvement.

Sec. 4. Same.—In the case of townships, boroughs, villages or cities which shall have so improved any such roads or any part thereof under contracts entered into heretofor and subsequent to April 25, 1921, and in accordance with plans and specifications therefor approved by the commissioner of highways prior to the commencement of work under such contract, the amount of such reimbursement shall be the reasonable value of such improvement on the basis of prevailing costs at the time of the letting of such contract, but the amount of such reimbursement shall in no case exceed the amount expended for said improvement.

Sec. 5. Municipalities to file statement with county auditor.—Before any payment shall be made by any county to any such township, borough, village or city, the plans and specifications for such improvement shall be first approved by the commissioner of highways by order made and filed in his office, a certified copy of which order shall be filed with the county auditor of any such county, which order shall specify the amount in which such township, borough, village or city is entitled to reimbursement. That thereafter the county board of any such county shall authorize the county auditor to issue his warrant on the road and bridge fund of such county in the amount so specified by the commissioner of highways to such township, borough, village or city. Any such warrants paid or warrants so issued and not paid for lack of funds may be funded or refunded by such county in the manner provided by subdivision (b) of section 2 of chapter 522, Laws 1921. All of the provisions of said subdivision (b) shall apply to the issuance of such bonds and to the payment of the principal and interest thereof.

Sec. 6. Property owners to be re-imbursed in certain cases.—The moneys thus paid to any township, borough, village or city shall be credited to the fund out of which the cost of such improvement was paid; provided, however, that in the event any portion of such cost shall have been assessed against property benefited thereby or paid by any township, borough, village, city, school district or county, the governing body of such township, borough, village or city shall equitably apportion said moneys according to the amounts so contributed, in cash or by assessment, to the cost of said improvement, either by cash reimbursement or by reduction of such assessments.

Sec. 7. Application.—The moneys paid out and bonds issued by any county under the provisions of Chapter 254, Laws 1911, Chapter 52, Laws 1915, and Chapter 378, Laws 1921, in or

for the permanent improvement of any such road, subsequent to February 1, 1919, which work shall have been done in accordance with plans and specifications approved by said commissioner of highways, shall be regarded and dealt with as so expended or issued by said county under the provisions of this act, and reimbursements therefor shall be made and such county bonds dealt with in like manner as is provided by said Chapter 522, Laws 1921; provided within six months after the passage of this act, or after the transaction affected, such county shall furnish said commissioner of Highways, the data with respect thereto contemplated by said Chapter 522; and moneys thus paid to any county shall be equitably apportioned by the County Board thereof according to amounts contributed by reason of assessments of benefits or otherwise, to the cost of such improvement; either by cash reimbursement or by reduction of such assessments.

Sec. 8. Sections held invalid not to affect other sections.—In the event that any provision or paragraph or part of this act shall be questioned in any court and shall be held to be invalid, the remainder of the act shall not be invalidated, but shall remain in full force and effect.

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

Approved April 19, 1923.

CHAPTER 347—S. F. No. 486.

An act to amend subdivision 3 of Section 7243 General Statutes 1913 as amended by Chapter 350 Laws 1915 relating to descent of personal estate and distribution.

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

Section 1. Allowance to heirs of deceased persons in certain cases.—That subdivision 3 of Section 7243 General Statutes 1913 as amended by Chapter 350 Laws 1915 be and the same hereby is amended so as to read as follows:

"3. The widow or children or both, constituting the family of the decedent, shall have such reasonable allowance out of his personal estate as the probate court deems necessary for their maintenance during the settlement of the estate according to their circumstances, which in case of an insolvent estate shall not be longer than one year after administration is granted, nor in any case after the distributive share of the widow in the residue of the personal estate has been assigned to her: *and such reasonable allowance may be made by the court when the husband or father has left a will, as well as when he dies intestate.*