

of the tax determined to be due from him, and the tax commission shall review its determination of such tax.

After such hearing the tax commission shall make its order either affirming its determination of the tax due from the person so appearing or modifying such determination as it shall deem just and equitable, and upon the making and filing of such order said determination shall become final and conclusive. The determination of the amount of tax due from any person not appearing at such hearing shall become final and conclusive on the second secular day following the fourteenth day of May without further order. The determination by the tax commission of the amount of any tax due hereunder shall be subject to review only on a writ of certiorari issued out of the supreme court on petition therefor presented to said court by the person subject to the tax on or before July first next following the determination of the tax.

Sec. 4. Tax Commission shall certify amount to State Auditor.—That General Laws 1921, Chapter 223, Section 8, be and the same hereby is amended so as to read as follows:

Sec. 8. The Minnesota Tax Commission shall enter on its records the amount of taxes found and determined by it to be due from any person, as herein provided, and on or before *June 1* shall certify such amount to the state auditor; who thereupon shall make his draft upon such person for the amount of taxes as thus certified, and place the same in the hands of the state treasurer for collection.

Sec. 5. Tax due before June 1, each year—Penalties for non-payment.—That General Laws 1921, Chapter 223, Section 9, be and the same hereby is amended so as to read as follows:

Sec. 9. In case the tax herein provided for is not paid before the *fifteenth* day of June of the year when due and payable, a penalty of ten per cent thereof shall immediately accrue, and thereafter one per cent per month shall be added to such tax and penalty while such tax remains unpaid.

Approved April 22, 1925.

CHAPTER 308—H. F. No. 835.

An act to amend Section 4419, General Statutes 1923, relating to supervision of the State Board of Control over paroled patients of the State Hospitals and Asylums for the Insane and of the School for Feeble-minded and Colony for Epileptics.

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

Section I. Duties of Board of Control.—That Section 4419, General Statutes, 1923, be and the same hereby is amended so as to read as follows:

"4419. The state board of control, so far as possible, shall exercise supervision over paroled patients of the state hospitals and asylums for the insane and of the school for feeble-minded and colony for epileptics, and, when deemed necessary for that purpose, may appoint one or more state agents and fix salary. It may also appoint suitable persons in any part of the state for the same purpose. Every such agent or person shall perform such duties as the board may prescribe in behalf or in supervision of patients paroled from any hospital or asylum for the insane in the state and from the school for feeble-minded and colony for epileptics, including assistance in obtaining employment and the return of paroled patients when necessary. Such agents and such persons shall hold office at the will of the Board, and the persons so appointed shall be paid a reasonable compensation for the services actually performed by them. Each shall be paid from the current expense fund of the institutions for the benefit of which they were appointed in proportion to the number of patients paroled from each. *The duty of the state board of control or the superintendent of any state institution exercising such supervision over any patient who has been or may be paroled to the custody of the superintendent or other proper officer or authority in charge or control of any United States Veterans Bureau Neuro-psychiatric hospital shall cease to exist upon acceptance of his custody thereby.*"

Approved April 22, 1925.

CHAPTER 309—H. F. No. 887.

An act to amend Sections 1205 and 1207, General Statutes 1923, relating to street improvements in villages and to assessments therefor.

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

Section 1. **Street improvement.**—That Section 1205, General Statutes 1923, be and the same is hereby amended so as to read as follows:

"Section 1205. The council of any such village may cause any street therein, or any part thereof to be graded, paved, or otherwise improved, or any sidewalk, sewer, *curb*, or gutter to be built, *rebuilt*, or repaired, or in part built and in part rebuilt or repaired, upon a petition therefor signed by a majority of all owners of real estate bounding both sides, and by the owners of at least one-half of the frontage of the street or part of street to be improved, or may order any sewer to be built on any street or part of a street, or any sidewalk, *curb*, or gutter to be built, *rebuilt* or repaired, or in part built and in part rebuilt or repaired, on one side of a street or part of a street upon like petition if signed by the owners of at least