

	ministered under Chapter 271, General Laws 1921, available for the year ending June 30, 1928	100,000.00
10.	For special aid to school districts having a large proportion of property paying taxes under the Gross Earnings Tax, to be administered under Chapter 271, General Laws 1921, available for the year ending June 30, 1929	105,000.00
11.	For aid to public school libraries	30,000.00
12.	For physical training	5,400.00
13.	For agricultural extension	50,000.00

Sec. 7. For agricultural schools and sub-stations:

1.	Northwest School and Experiment Station, Crookston:	
a.	For Smokestack, immediately available \$	4,500.00
3.	Northeast Demonstration Farm and Experiment Station, Duluth:	
a.	For Maintenance	1,500.00
5.	North Central School and Experiment Station at Grand Rapids:	
a.	For maintenance available for the year ending June 30, 1928	15,000.00
b.	For maintenance available for the year ending June 30, 1929	25,000.00
c.	For machine shed, available for the year ending June 30, 1928	1,000.00
d.	For alterations	1,000.00

Sec. 8. This act shall take effect and be in force from and after its passage.

Approved April 25, 1927.

CHAPTER 443—H. F. No. 1378.

An act to appropriate money for the payment of claims against the State of Minnesota; to provide for tax and other refundments; to provide for the reimbursement and compensation of certain employees of the state, having claims for personal injuries sustained or for loss or damage of property incurred while engaged in the performance of their duties, and for the relief of dependents of certain employees of the state for the death of such employees

while engaged in the performance of their duties; to provide for the reimbursement and compensation of persons for injuries sustained or for loss or damage to property by certain employees of the state while engaged in the performance of their duties; and by inmates of state institutions; and for the relief of dependents of certain persons for the death of such persons caused by acts of certain employees of the state while engaged in the performance of their duties; to provide for repairs to and maintenance and completion of state armories; to provide for payments to certain persons for services performed to the state; to authorize the State Auditor to cancel certain land and other contracts heretofore entered into by certain persons with the state and to credit payments heretofore made upon other purchases or to refund the same; to reimburse certain persons for deeds to certain land erroneously conveyed by the state; to authorize the auditor to credit on certain land contracts the value of improvements found not to be on said land; to provide money for carrying on certain state activities as authorized by law and for other purposes.

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

Section 1. Appropriation for miscellaneous claims and refundments.—The sums hereinafter named, or so much thereof as may be necessary, are hereby appropriated from any moneys in the State Treasury not otherwise appropriated for the purposes specified in the following sections of this act, to be available June 30, 1927, unless otherwise specified.

Sec. 2. To reimburse the Reliable Traffic Service Company of Minneapolis for commission on refundments collected from the C. M. & St. P. Ry. Co. and the C. R. I. & P. Ry. Co. for overpayment of freight charges, which were turned into the State Treasury on November 30th, 1925 \$73.95

Sec. 3. To reimburse the Chicago, Rock Island and Pacific Railway Company for overpayment of gross earnings taxes for the years 1914 to 1921, inclusive, as per certificate of the Minnesota Tax Commission, dated May 24, 1925 499.37

Sec. 4. To Reimburse the Illinois Central Railroad Company for overpayment of gross earnings taxes for the years 1918 to 1922, inclusive, as per certificate of the Minnesota Tax Commission, dated May 24, 1924 226.13

Sec. 5. To reimburse the State Treasury for loss account check of the Westbrook Tank Company for Gross earnings taxes paid to state in 1922, in the amount of \$43.98, together with the protest fees in the amount of \$2.31, issued on the First National Bank of Pipestone, uncollectible 45.99

Sec. 6. To reimburse the Braham-Ogilvie Telephone Company for overpayment of gross earnings taxes for the year 1921, as per certificate of the Minnesota Tax Commission, dated May 27th, 1924	7.18
Sec. 7. To reimburse the Riverside Rural Telephone Company for overpayment of gross earnings taxes for the years 1918 to 1923 inclusive, as per certificate of the Minnesota Tax Commission, dated May 27th, 1924	5.88
Sec. 8. To reimburse the Alma Telephone Company for overpayment of gross earnings tax for the years 1921, 1922 and 1923, as per certificate of the Minnesota Tax Commission, dated June 18th, 1925	46.82
Sec. 9. To reimburse the Pine Creek Independent Telephone Company for overpayment of gross earnings taxes for 1926, as per certificate of the Minnesota Tax Commission, dated April 12th, 1927	4.28
Sec. 10. To reimburse the North Star Oil and Refining Company for duplicate payment of gross earnings taxes, penalties and interest, as per statement of the Treasury Department, dated April 8th, 1926	82.81
Sec. 11. To reimburse the Minnesota Mutual Life Insurance Company of St. Paul, for overpayment of Insurance Company's taxes for the years 1920 and 1922, as per certificate of the Minnesota Tax Commission, dated April 17, 1925	488.15
Sec. 12. To reimburse the Inter-Ocean Casualty Company, Cincinnati, Ohio, for refundment of overpayment of gross premium tax for the year 1924, as per certificate of the Minnesota Tax Commission, dated June 17, 1925	16.54
Sec. 13. To reimburse the Aldrich-Gorder Company for overpayment of Insurance Company's taxes for the year 1922, as per order of the Minnesota Tax Commission, dated May 27th, 1924	50.45
Sec. 14. To reimburse Anton Ratkovek for excess payment of interest upon the NW $\frac{1}{4}$ of SW $\frac{1}{4}$ of Section 13-160-42	9.52
Sec. 15. To reimburse Peter Gangstad for excess payment of interest upon state land contracts Nos. 33502 and 33504 inclusive	1.20
Sec. 16. To reimburse Otto R. Bennett of St. Paul for Detective License fee paid account said detective license not issued	10.00
Sec. 17. To reimburse the Treasurer of Olmsted County for duplicate payment of inheritance	

tax in the estate of Augustine P. Williams, Deceased, as per certificate of the Attorney General, dated April 5th, 1926	97.68
Sec. 18. To reimburse the estate of Oliver P. Crosby, Deceased, for overpayment of inheritance tax, as per certificate of the Attorney General, dated January 17th, 1927	45.30
Sec. 19. To reimburse the estate of Florence Barton Loring, Deceased, for overpayment of inheritance taxes, as per certificate of the Attorney General, dated January 6th, 1927	983.56
Sec. 20. To reimburse the estate of Anna E. Sundberg, Deceased, for overpayment of inheritance tax, as per certificate of the Attorney General, dated December 21st, 1926	245.00
Sec. 21. To reimburse the estate of Harry Williams, Deceased, as per certificate of the Attorney General, dated August 12th, 1926	96.40
Sec. 22. To reimburse the estate of Mary E. McCahill, Deceased, for overpayment of inheritance tax as per certificate of the Attorney General, dated August 17th, 1926	1,004.75
Sec. 23. To reimburse the estate of James E. Gearey, Deceased, as per certificate of the Attorney General, dated August 17th, 1926	52.79
Sec. 24. To reimburse the estate of Joseph H. Crawford, Deceased, for overpayment of inheritance tax, as per certificate of the Attorney General, dated October 27th, 1925	85.34
Sec. 25. To reimburse the estate of John C. Fay, Deceased, for overpayment of inheritance tax, as per certificate of the Attorney General, dated November 23rd, 1926	99.79
Sec. 26. To reimburse the estate of Thomas F. Ormond, Deceased, for overpayment of inheritance tax, as per certificate of the Attorney General, dated November 23rd, 1926	64.25
Sec. 27. To reimburse the estate of Bayard J. Wilson, Decedent, for overpayment of inheritance taxes, as per certificate of the Attorney General, dated February 3rd, 1927	120.50
Sec. 28. To reimburse Murray County for overpayment of inheritance taxes in the estate of Caroline W. Steele	59.98
Sec. 29. To reimburse the estate of Mary F. Severance and Cordenio A. Severance account over-	

payment of inheritance taxes, as per certificate of the Attorney General, dated March 1st, 1927	300.00
---	--------

Sec. 30. To reimburse the estate of Ann Lucretia Burt, account overpayment of inheritance taxes, as per certificate of the Attorney General date March 1st 1927	45.00
---	-------

Sec. 31. The State Auditor is hereby authorized to permit the exchange of certain state lands, as provided by Sec. 124, Chapter 425, Laws of 1925, for an extended period of two years.

Sec. 32. The State Auditor is hereby authorized and directed to credit the sum of \$864.56 heretofore paid to the State by O. A. Oredson and Emily Oredson upon the purchase price, and also the sum of \$392.74 heretofore paid by them upon the purchase price, the first sum being applied on contract for the West half of the Sec. 36, in Twp. 160 of Range 41, and the last mentioned sum having been paid on the North Half of the Northeast Quarter of Sec. 18, in Twp. 162 of Range 38, in Minnesota, being in the County of Roseau purchased by said persons from the State of Minnesota under a mistake of fact, upon the purchase price and extended interest of any other land that may be purchased from the State of Minnesota by them or either of them, within two years from the passage of this act, proportionally and severally, according to the respective amounts paid to the state by said person, as evidenced by the record of the State Auditor. The State Auditor is hereby authorized and directed to cancel the certificate of the sale of said lands upon the surrender of the same, by said persons, or the reconveyance to the State by the said persons or assigns of their interest in said lands.

Sec. 33. The holder of State Timber Permit No. 4648, upon payment in full for timber cut thereunder during the seasons of 1925 and 1926, may surrender the same to the State Auditor for cancellation and the auditor shall cancel the same and credit to the holder thereof the advance payment made thereunder at the time the permit was executed.

Sec. 34. The holders of state timber permits Nos. 4326, 4327, 4328, 4329, 4330, 4428, 4429, 4648 upon payment in full for timber cut thereunder, may surrender the same to the State Auditor for cancellation and the auditor shall cancel the same and

credit to the holders thereof the advance payments made thereunder.

Sec. 35. The State Auditor is hereby authorized to settle on a single value bases for timber unintentionally cut by the Curry & Whyte Company from the Southeast quarter of the Northwest quarter (SE¼ NW¼) and the Northwest quarter of the Northwest quarter (NW¼ NW¼) of Section 12 (12), Township One hundred fifty-four (154) North, Range twenty-seven (27) West, Koochiching County, Minnesota, amounting to One hundred Sixty-nine and one-half (169½) cords, at the single value of \$2.00 per cord, and for the total sum of \$339.00. And upon payment thereof to the State Treasurer, the State Auditor is authorized to release and discharge the Curry & Whyte Company from any further liability for said trespass.

Sec. 36. To reimburse Carmi A. Thompson for taxes erroneously paid into the State Treasury under the provisions of Chapter 226, General Laws 1923

\$1,025.69

Sec. 37. The State Auditor is hereby authorized and directed to correct the acreage in contracts Nos. 35,885A, 35,886A and 49,232 so as to make said contracts speak truly the number of acres actually contained in the tracts described in said contracts and to credit upon the principle of said contracts the amounts so ascertained and in addition to reimburse Hans A. Hanson, for excessive interest paid on said contracts, the sum of

204.18

Sec. 38. To reimburse Northwest Theatre Circuit, Inc., formerly Twin City Amusement Trust Estate, for fees paid to the state, the sum of

150.00

Sec. 39. To reimburse various persons and corporations for license fees paid into the State Treasury under the provisions of Chapter 185, Laws 1925, where Certificates of Public Convenience and Necessity were not issued, as per order of the Railroad and Warehouse Commission, as follows:

To F. H. Steele & Sons, Bemidji	50.00
To Wm. O. Ittel, Mayer	50.00
To Ed. Ableman, Gheen	50.00
To Gopher Coach Line, Minneapolis	50.00
To Western Coach Line, Minneapolis	50.00
To W. F. Paus, Winona	50.00
To John N. Bollig, Pierz	50.00
To G. A. Zamzow, Rochester	50.00

To Elmer Vozinek, New Prague	50.00
To Benjamin J. Stephan, Plainview	50.00
To Valentine J. Eull, St. Michael	50.00
To H. D. Zimmerman, Jasper	50.00
To Kedney Warehouse Co., Minneapolis,	50.00
To Thompson & Wulff, Alfert Lea	50.00
To S. L. Young, Austin	50.00
To Louis Hemmingson & Son, Alden	50.00
To Baltz Capretz, Austin	50.00
To Walter Pronk, Edgerton	50.00
To Guy Eernisse, Edgerton	50.00
To Art Broekhuis, Edgerton	50.00
To A. E. Gilman, Edgerton	50.00
To Hess Bus & Transfer Co. Pipestone	50.00
To William Wittmers, Albert Lea	50.00
To Hollandale Motor Co., Hollandale	50.00
To Frank Bauchle, Brewster	50.00
To Herman Brenberg, Cannon Falls	50.00
To Marion & Niebleing, Orr	50.00
To Wm. L. Houlihan, Caledonia	50.00
Sec. 40. To reimburse Louis Sonberg, doing business as Minneapolis Theatrical Exchange, as a refund for amount paid as an employment agency license fee	150.00
Sec. 41. To reimburse the Great Northern Railroad Company for payment of transportation furnished to the National Guard during the years 1921 to 1926, inclusive	1,003.06
Sec. 43 To compensate A. M. O'Donnell for the death of a cow condemned for tuberculosis	40.00
Sec. 44. To compensate Herman Pahlmann for the death of a cow condemned for tuberculosis	27.50
Sec. 45. To compensate August Nelson for the death of six animals condemned	550.00
Sec. 46. To provide for the purchase of the Westerly 12 feet of Lot One (1), Block Seventy- seven (77), Original town, now city of Faribault, and the Westerly 12 feet of Lot One (1), Block One (1), Southern addition of Faribault	917.64
Sec. 47. To reimburse Ingvoid Anderson for the death of a horse as a result of vaccination for anthrax	75.00
Sec. 48. To compensate Emma L. Elhardt for injuries sustained on November 22, 1925, while an employee of the State at the Minnesota Home School for Girls at Sauk Center	100.00

Sec. 49. To compensate Ole Oleson for injuries sustained by him in June, 1921, while in the employment of the State at the Willmar State Asylum.....	500.00
Sec. 50. To reimburse Jane and Ida Seymour for damages sustained by them as a result of a collision with an automobile driven by a State Employee on Trunk Highway No. 50 about Oct. 16, 1926	250.00
Sec. 51. To compensate Thorwald Hellesen for injuries sustained while an employe of the State at the Northeast Experimental Farm Station at Duluth on November 19, 1926.....	200.00
Sec. 52. To compensate John Palm for injuries sustained while an employe of the State at the State Reformatory at St. Cloud.....	1,645.00
Sec. 53. To compensate Tilla M. Shanahan for injuries sustained by her while an employe of the State at the Minnesota Home School for Girls at Sauk Centre	400.00
Sec. 54. To compensate Julius Kringen for injuries sustained by him on December 28, 1925, while an employe of the State at the Minnesota Home School for Girls, at Sauk Centre.....	225.00
Sec. 55. To reimburse Fair Oak Lodge Sanatorium of payment in full of state aid for erection and construction of Sanatorium building and permanent improvements	2,882.46
Sec. 56. To reimburse August J. Johnson of Grand Marais, Minnesota, for coffin furnished for the remains of Frank Appel, a Deputy Game warden, who was accidentally killed on May 8, 1925, while in the course of his employment.....	35.00
Sec. 57. To compensate Dora Peterson for injuries sustained by her while a patient at the University Hospital by reason of the erroneous administering to her of lysol by an employe of said hospital	450.00
Sec. 58. To reimburse Anna Anderson for medical expenses as a result of an injury received on May 8th, 1925; while an employe of the State at the School for Deaf and Dumb at Faribault.....	165.00
Sec. 59. The Board of Control is hereby authorized to pay to Nels Hartman the sum of \$625. in full payment and compensation for medical expenses and personal injuries received by Nels Hartman while engaged in the performance of his duties as a citizen employe of the Minnesota State Prison,	

upon execution and delivery by said Hartman of full release on account thereof, and said Board of Control is hereby authorized to deduct said sum from any amount due to Otis Elevator Company from said Board of Control on account of repairs and improvements to the elevator which was being used by said Hartman at the time of the accident, the accident being due to the defective condition of said elevator.

Sec. 60. To compensate William Bellinger for injuries sustained by him on March, 1925, while in the employ of the State at the Minnesota Home School for Girls at Sauk Centre..... 57.00

Sec. 61. To compensate Gladys Schabert for injuries sustained by her on or about December 14th, 1926, while in the employ of the State at the State Hospital at St. Peter..... 100.00

Sec. 62. For the relief of Elizabeth Appel, widow of Frank Appel, and her minor children, for the death of her husband who was killed while in the employ of the State as Deputy Game Warden, said compensation to be distributed to said Elizabeth Appel and the guardian of said minor children according to the provisions of the laws of descent.... 6,000.00

Sec. 63. To reimburse Charles H. Weyl for services rendered and expenses incurred in connection with the closing of the Livestock State Bank of South St. Paul..... 104.24

Sec. 64. To reimburse Patrick J. Ryan for legal services rendered in behalf of the State of Minnesota during the years 1925, 1926 and 1927..... 15,000.00

Sec. 65. To compensate Phillip R. Carter for hospital and medical expenses incurred and injuries sustained as the result of an automobile accident on Feb. 10, 1927, while in the employ of the State in the Department of Health..... 700.00

Sec. 66. To reimburse Harry Montgomery of Minneapolis for damages to automobile which was used by a sub-committee of the House of Representatives of the State of Minnesota..... 150.00

Sec. 67. To compensate Jacob Seeler for injuries sustained by him on September 1, 1925, while in the employ of the state at the State Agricultural Society 250.00

Sec. 68. To compensate George Knecht for injuries sustained and expenses incurred as the result of an accident while in the employ of the State at the State Agricultural Society..... 889.00

Sec. 69. To compensate Lyle D. Beck for injuries sustained by him while in the employ of the State at the State University.....	150.00
Sec. 70. To compensate Henry Challengren for injuries sustained by him on May 4, 1925, as the result of an accident while in the employ of the State at the State University.....	300.00
Sec. 71. To reimburse St. Luke's Hospital at Duluth, Minnesota, for care and treatment rendered to Thorwald Hellesen who was injured while in the employ of the State at the Northeast Experimental Farm	107.25
Sec. 72. To compensate Mrs. Paul Beckman of Jordon, for injuries sustained by her daughter, Josephine Beckman, while in the employ of the State as a waitress at the University of Minnesota.....	155.20
Sec. 73. To compensate Samuel Burdman for injuries sustained by him while in the employ of the state at the University of Minnesota:.....	675.00
Sec. 74. To compensate Lewis U. Boyle, of Minneapolis, for injuries sustained by him while in the employ of the state at the University of Minnesota..	500.00
Sec. 75. To reimburse F. R. Wunderlich, for damages to his automobile through the negligence of State employees at the University of Minnesota..	300.00
Sec. 76. To compensate Fred Johnson of Minneapolis for injuries sustained by him while in the employ of the State at the University of Minnesota in the performance of his duties	500.00
Sec. 77. To compensate William Staub for injuries sustained by him while employed in fighting forest fires in the State and for medical and hospital expenses	185.00
Sec. 78. To compensate A. L. Morris for injuries sustained and medical and other expenses incurred as the result of an injury while fighting forest fires May 20, 1926.....	62.00
Sec. 79. To compensate Carl Nelson for injuries sustained and medical and hospital expenses incurred as the result of an injury while fighting forest fires on or about May 19, 1926....	117.11
Sec. 80. To compensate John Anderson for injuries sustained and medical and hospital expenses incurred with the result of an injury while fighting forest fires on or about May 19, 1926	106.00
Sec. 81. To compensate Bert Hoagland for injuries sustained by him and medical and hospital ex-	

penses incurred by him as the result of an injury while fighting forest fires on May 13, 1925.....	157.69
Sec. 82. To compensate John Kowalcik for injuries sustained by him and medical and hospital expenses incurred by him as the result of an injury while fighting forest fires on May 16, 1926.....	28.90
Sec. 83. To compensate J. I. Moon for injuries sustained by him and medical and hospital expenses incurred by him as the result of an injury while fighting forest fires on January 12, 1926.....	150.00
Sec. 84. To compensate A. F. Belke for injuries sustained by him and medical and hospital expenses incurred as the result of an injury while fighting forest fires on April 24, 1926.....	79.40
Sec. 85. To compensate Dean Harrington for injuries sustained by him and medical and hospital expenses incurred as the result of an injury while fighting forest fires on or about August 10, 1925....	50.00
Sec. 86. To compensate Charles Hatfield for injuries sustained as the result of an accident while fighting forest fires on May 6th, 1926, for medical and hospital expenses incurred in connection therewith	15.32
Sec. 87. To compensate Leonard Hoagland for injuries sustained and medical expenses incurred by him while in the employ of the state in the Minnesota Forest Service while in the performance of his duties	195.60
Sec. 88. To compensate James Greene for injuries sustained and medical expenses incurred by him while in the performance of his duties as an employe of the commissioner of forestry and fire prevention while fighting forest fires on June 7th, 1924	1,500.00
Sec. 89. To compensate George A. Holm, M.D. for care and treatment of John J. Hirschfield who was injured while in the course of his duty as a member of the 135th Infantry and for care and treatment of Charles F. Callahan who was injured while in the course of his duty as a member of the 135th Infantry	26.00
Sec. 90. To compensate John J. Hirschfield for injuries sustained while in the performance of his duty as a member of the 135 Infantry of the National Guard which injuries were sustained on the 25th day of July, 1926.....	100.00

Sec. 91. To compensate Earl Pederson for injuries sustained as the result of an accident on July 28, 1924, while on active duty as a member of the 206 Infantry, National Guard at Camp Woodrow Wilson, Lake City.....	107.00
Sec. 92. To compensate William Prinz for injuries sustained while a member of Company "B" 205th Inf., National Guard.....	250.00
Sec. 93. To reimburse A. F. & A. M. Lodge No. 8 of Red Wing, Minnesota, for repairs to state armory at Red Wing.....	2,480.63
Sec. 94. For the relief of Mary Josephine Kaliher, widow of Joseph D. Kaliher, Deceased, and her minor children, Jean Marie Kaliher and Eileen Rose Kaliher, for the death of her husband who was accidentally killed while on duty as a member of the Minnesota National Guard on July 8th, 1926, at Camp Hugo Hartig, Sparta, Wisconsin, to be paid jointly to the said widow and the legal guardian of said minor children according to the provisions of the laws of descent.....	6,000.00
Sec. 95. To reimburse Grundman Auto. Company of St. Cloud, Minnesota, for repairs and storage of an auto truck belonging to the Minnesota National Guard	100.00
Sec. 96. To compensate Chester Stageberg for injuries sustained while on duty with the National Guard at Camp Lake View as a member of the 135 Infantry, Minnesota National Guard.....	73.50
Sec. 97. To compensate Prescott S. Capron, 109 Squadron, Minnesota National Guard, for injuries sustained while on duty on the Wold Chamberlain Field, August 2, 1926.....	100.00
Sec. 98. To reimburse the Mayo Clinic for medical services rendered Private Carl Johnson and Private Curtis Hageman, members of Company "C," 205th Inf., Minn. Nat. Guard, who were injured in line of duty.....	141.50
Sec. 99. To reimburse R. S. Billingsley for interest on deferred payments in connection with the construction of the State Armory at Stillwater, in 1922	564.60
Sec. 100. To reimburse Fred R. Comb Company of Minneapolis, for interest on deferred payments in connection with the construction of the State Armory at Worthington.....	492.80

Sec. 101. To reimburse the Adjutant General for sundry repairs paid various parties for the construction of the Armory at Montevideo.....	1,753.25
Sec. 102. To the heirs-at-law of Martha Rasmuson Solem as per judgment of the District Court of Yellow Medicine County entered April 7th, 1927, to all of the heirs described in said judgment.....	1,344.07
Sec. 103. To reimburse Independent School District No. 47 of Meeker County, for overpayment of interest to school fund	560.00
Sec. 104. To reimburse the State Treasurer for uncollectible checks	49.05
Sec. 105. For the relief of Mrs. Hazel Selover Archibald, widow of Dr. Robert W. Archibald, who was accidentally killed while in line of duty as an employe of the Department of Health of Minnesota, in February, 1927.....	6,379.00
Sec. 106. To compensate Ned M. Howe for services rendered the State of Minnesota on Mexican Border	110.50
Sec. 107. To compensate Thomas Gruhot for injuries sustained in a rock blasting demonstration under the direction of the Department of Agriculture of the State of Minnesota on October 15, 1924.....	600.00
Sec. 108. To reimburse Robert Vollbracht of Minneapolis for services rendered and expenses incurred as receiver of the Bankers' and Businessmens' Casualty Company of Minneapolis.....	450.00
Sec. 109. To People's First National Bank of Olivia or its receiver to cover note of J. R. Landby and others given for money advanced for building armory at Olivia	1,392.00
Sec. 110. To Lake Julia Tuberculosis Sanatorium for payment in full of state aid for erection and construction of Sanatorium building and permanent improvements	3,993.00
Sec. 111. To compensate Walter E. Carlson for injuries sustained while a member of the Service Company, 206 Inf. Minn. Nat. Guard.....	251.66
Sec. 112. To compensate Arthur F. Clerk for subsistence furnished the Minnesota Field Artillery, Minnesota National Guard between June 3rd and June 30th, 1917.....	229.50
Sec. 114. To compensate S. E. Hotchkiss for injuries sustained by him while fighting a forest fire near Lake Shaminaw, Morrison County, in April, 1926	200.00

Sec. 115. To reimburse Itasca County Poultry Association for premiums paid at its annual show held in January, 1926, which association failed to certify its premiums to the State Auditor at the proper time	217.00
Sec. 116. To reimburse the estate of Edgar J. Raymond, Deceased, account overpayment of inheritance taxes, as per certificate of the Minnesota Tax Commission, dated April 12, 1927	288.48
Sec. 117. To reimburse the Willow Creek Telephone Company for overpayment of Gross Earnings Tax for the year ending December 31st, 1925, as per certificate of the Minnesota Tax Commission, dated March 14, 1927	20.00
Sec. 118. The State Auditor's record of timber sale No. 18, being one of the items included in a timber sale on January 14, 1927, held at Duluth, Minn., covering the timber on the Northwest Quarter (NW $\frac{1}{4}$) of the Southeast quarter (SE $\frac{1}{4}$) of Section twenty (20), township sixty-one (61), Range nineteen (19), is hereby cancelled, and the state auditor is hereby directed to reimburse John Ketola, the purchase of record the advance payment of the time of the sale, being in the amount of	53.25
Sec. 119. The bonds of the General Casualty and Surety Company now on file under State Timber Permits No. 4750-4769 and 4770 are hereby cancelled and the State Auditor is hereby authorized to accept the bonds of the United States Fidelity and Guaranty Company in the same amounts under each permit now on file in the State Auditor's office for approval.	
Sec. 120. To reimburse W. J. Smith for the death of a bull condemned on account of tuberculosis	104.37
Sec. 121. To reimburse Mrs. Joe Sustacek for the death of six cows condemned on account of tuberculosis	81.04
Sec. 122. To compensate Henry Guhl for injuries sustained by him on April 28, 1925, while in the employ of the State, which injuries arose out of and in the course of such employment	87.00
Sec. 123. To compensate William A. Hanson for injuries sustained and medical expenses incurred by him as the result of an injury in January, 1927, while in the performance of his duty as a Deputy Game Warden	262.65

Sec. 124. To compensate William R. Nolan, 2nd Lieutenant, Minn. Nat. Guard, for injuries sustained and expenses incurred by him while on duty with the National Guard. 633.00

Sec. 125. To reimburse O. H. Olson, father of Russell A. Olson, Deceased, who was killed while on duty with the Air Service of the Minnesota National Guard 467.00

Sec. 126. When and as Lots 9 and 11, the SE $\frac{1}{4}$ of NW $\frac{1}{4}$ and the NE $\frac{1}{4}$ of SW $\frac{1}{4}$ of Section 6, in Township 141 N., Range 29 W. of the 5th P.M., and each or any part thereof, are patented to the State of Minnesota, the state land commissioner is authorized and directed to cause an appraisal thereof to be made, determining the value thereof as of November 16, 1923, (the date of a bona fide homestead entry thereon made by Arthur R. Miller, which entry was followed by the improvement and the enhancement of the value of said premises by said Miller), which appraised value shall be not less than \$5.00 per acre, and to include said parcels and each thereof in the land offered for sale at the first public sale of state lands next thereafter held. If at such sale or any sale thereafter said Arthur R. Miller or his heirs or assigns shall be the purchaser or purchasers, he or they shall not be required to pay more than the appraised value as so determined. If a person other than said Arthur R. Miller or his heirs or assigns be the purchaser, then such purchaser shall pay in cash at the time of the sale and full amount of his bid in excess of such appraised value, and the full amount of the purchase price in excess of such appraised value shall be paid to said Arthur R. Miller or his heirs or assigns, by warrant drawn by the State Auditor upon the State Treasurer and the amount necessary to make such payment is hereby appropriated.

Sec. 127. To compensate Julian Dubois for professional services rendered in May, 1923, to John Fink, who was injured while in the course of his employment of the State at the Home School for Girls at Sauk Centre. 100.00

Sec. 128. For defraying expense of burial of soldiers and sailors and for markers for their graves, immediately available 4,000.00

Approved April 25, 1927.