

attorney general, and that a claim for refundment of the tax has been made to the auditor of state, and that the auditor has refused to, or has failed to, draw his warrant therefor, and that he appeals from the refusal or failure of the auditor to draw his warrant, and thereupon, and within ten days thereafter, the attorney general shall transmit certified copies of the original papers and records which have been filed with him in relation to the determination of said tax, and certified copies of the original papers and records which have been filed with the auditor of state for the refundment thereof, to the clerk of the district court to which the appeal shall have been taken, and thereupon said court shall acquire jurisdiction of such application and proceeding. Upon eight days' notice given to the attorney general by the appellant, the matter may be brought on for hearing and determination by such court either in term time or vacation, at a general or special term of said court, or at chambers as may be directed by the order of the court. The said court may determine any and all questions of law and fact necessary to determine the right of the appellant to the refundment of the tax so paid. On such hearing either party may introduce the testimony of witnesses and other evidence in the same manner and subject to the same rules which govern in civil actions. When necessary, the court may adjourn or continue its hearings from time to time, to enable the parties to secure the attendance of witnesses or the taking of depositions. Depositions may be taken and used in such proceedings in the same manner as is now provided by law for the taking of depositions in civil actions. The court, by its order, shall determine whether or not the applicant is legally entitled to a refund in whole or in part of the tax so paid.

Sec. 2. **Appeals.**—The attorney general and any person aggrieved by the order of the district court may appeal to the supreme court from any such order within the time and in the manner now provided by law for the taking of appeals from orders in civil actions.

Sec. 3. This Act shall be in force from and after its passage.

Approved April 20, 1933.

CHAPTER 336—S. F. No. 1723

An act to amend Mason's Minnesota Statutes of 1927, Section 764, relating to the use of any plot of ground in any duly organized cemetery, designated as a "Soldiers Rest."

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

Section 1. **"Soldier's Rest" created.**—That Mason's Minnesota Statutes of 1927, Section 764, be and the same hereby is amended so as to read as follows:

"Any plot of ground secured as herein provided and designated as a "Soldiers Rest" shall be used exclusively for the interment of deceased, indigent, active or discharged soldiers, sailors, marines and war nurses of the United States of America, without charge for space therein."

Approved April 20, 1933.

CHAPTER 337—S. F. No. 1711

An act postponing the sale to 1935 under default judgments for real estate taxes for 1931, and providing for payment of the 1931 taxes in installments without penalties or interest in certain cases, also providing for defenses to such taxes.

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

Section 1. **Tax sale for 1931 taxes deferred.**—No sale under any judgment entered on default of answer against real estate for taxes levied and assessed against the same for the year 1931 shall be had prior to the second Monday in May, 1935.

Any defense or objection to the taxes assessed against any parcel of land for the year 1931 shall be determined on answer interposed to the list of delinquent taxes published in the year 1933 in the manner provided by Section 2116, Mason's Minnesota Statutes of 1927 but not otherwise, and the judgment entered thereon shall have the same force and effect, and a sale and all subsequent proceedings shall be had thereon in all respects the same as on any judgment for real estate taxes under existing laws.

Sec. 2. **May be paid in installments.**—During the year 1933 the county auditor and/or treasurer is hereby authorized and directed to accept in full payment of any real estate taxes levied and assessed for the year 1931, whether such taxes have attached to a tax judgment sale to the state for prior taxes or not to which no defense or objection as hereinbefore provided shall have been interposed, the face amount thereof as originally levied and assessed without penalty or interest. During said year said taxes may be paid, and the county auditor and/or treasurer is hereby authorized