

thereby accruing; and to make such repairs and improvements upon such property as are essential to the operation and preservation thereof;

“(6) To do all things that may be necessary and proper in carrying out the provisions of this act.

“b. It shall be the duty of the Conservator

“(1) To maintain the office of the Department at the seat of government;

“(2) To keep such books and records as are necessary for the conduct of the business of the Department and to keep in his custody all promissory notes, mortgages, securities, evidences of indebtedness, muniments of title, and all other papers, records and instruments of every kind now in the possession of or hereafter received or acquired by the Department.

“(3) To diligently collect all moneys due the State under this act and to sell all property acquired by it but subject to the limitations herein provided, with a view to the complete and speedy liquidation of the business of the Department.

“(4) To promptly meet all obligations of the Department to the end that no default shall occur in the payment of principal or interest on its bonds or certificates.

“(5) To submit an annual report to the Governor.”

Approved April 25, 1935.

CHAPTER 299—S. F. No. 1362

An act authorizing the county board of any county in this State now or hereafter having an assessed valuation not to exceed \$16,000,000 and a population of not to exceed 36,000 inhabitants to appropriate and pay out of any such county's annual share or allotment of the excise tax on gasoline to any city or village in any such county having within its corporate limits a public bridge crossing a navigable river, not to exceed 10% of any such county's annual share of gasoline tax allotment for the purpose of retiring and paying annually serial bonds and interest issued therefor by such municipality prior to February 1, 1919 and the principal of which bonds does not exceed the sum of \$25,000.

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

Section 1. Disposition of gasoline tax in certain cases.—That in any county of this state now or hereafter having an assessed valuation not to exceed \$16,000,000 and a population of not to exceed 36,000 inhabitants, the County Board of any such county may appropriate and pay, as hereinafter provided, out of any such county's annual share or allotment of the excise tax on gasoline, to any city or village in any such county having within its corporate limits a public bridge crossing a navigable river, an amount not to exceed 10% of any such county's annual share of said gasoline tax allotment. Such annual appropriation as hereinbefore provided, shall be made only for the purpose of retiring and paying serial bonds and interest due annually, issued by any such city or village prior to February 1st, 1919, to pay for the construction of any such bridge. Provided, however, that the total principal amount of said existing unpaid bonds issued for such purpose does not exceed the sum of \$25,000.

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

Approved April 25, 1935.

CHAPTER 300—S. F. No. 1447

An act relating to real estate taxes and tax proceedings and defenses thereto.

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

Section 1. Answers in tax proceedings.—Any person having any estate, right, title or interest in or lien upon any parcel of land who claims that such property has been partially, unfairly or unequally assessed, or that such parcel has been assessed at a valuation greater than its real or actual value, or that the tax levied against the same is illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so levied, may have the validity of his claim, defense or objection determined by the district court of the county in which the tax is levied by serving copies of a petition for such determination upon the county auditor, county treasurer and the county attorney and filing the same, with proof of such service, in the office of the clerk of the district court on or before the first day of June of the year in which such tax becomes payable.