

edness of any school district or township lying wholly or partially within said area in such county above described shall be paid out of said fund to the extent that the assessed value of the land of such district or township lying within said project bears to the assessed value of all the land within such school district or township based upon the last assessment prior to the filing of the petition for the condemnation of said land and any balance remaining after the payment of such indebtedness shall be apportioned as follows: 10% to the state, 40% to the county, 20% to the townships and 30% to the school district. That part of the fund available or thus to become available to the several school districts and townships, after the payment of the indebtedness as provided for above, shall be proportioned among the respective school districts and townships located wholly or partially within the area in such county whether such school districts are unorganized or not in the same proportion as the assessed value of the land lying in each school district or township within the area of the project, bears to the assessed value of the land lying within the entire project, based upon the last assessment prior to the filing of the petition for the condemnation of said land, but the amount of indebtedness of any such school district or township which has been thus paid out of said fund shall be deducted from the amount that such school district or township would receive by such division and credited to the county revenue fund. Where the entire township within such county lies within the area of said project, or the township has become disorganized, or has ceased to function as a municipality, the money due or thus to become due the township and all the remaining balance of funds available or thus to become available to townships under the provisions hereof shall be paid into the general revenue fund of the county within which the township is located. Where the entire school district within such county lies within the area of the project or the school district has become disorganized prior to the distribution of the funds herein specified, the money thus becoming due the school district from the project, together with all the remaining balance available or thus to become available to unorganized school districts under the provision hereof shall be deposited with the County Treasurer to the credit of the unorganized school district."

Approved February 5, 1937.

#### CHAPTER 16—S. F. No. 233

*An act to legalize payment of certain inheritance taxes.*

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

Section 1. Payment of inheritance taxes legalized.—That when heretofore the full original amount of an inheritance tax has been

paid by mistake, and when such payment was made prior to the year 1918 in connection with an estate of a deceased person, to the Probate Judge of the county where the estate is being, or has been, probated, instead of to the proper County Official, and when said tax money so paid has not been remitted to the County Treasurer of the said County, or to the State Treasurer, or to any official of the State, then, in such cases, no interest or penalty shall be charged on such tax so paid after six years from the date of said payment; and when after said six year period in such cases, the original amount of said tax plus interest for said six year period has been paid to the County Treasurer of said County, the said tax shall conclusively be deemed to have been paid in full.

Approved February 5, 1937.

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CHAPTER 17—H. F. No. 322

*An act to amend Mason's Minnesota Statutes of 1927, Section 3860, relating to the sale and candling of eggs.*

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

Section 1. **License to candle eggs.**—That Mason's Minnesota Statutes of 1927, Section 3860, be amended so as to read as follows:

"3860. No person shall engage in the business of buying, selling, dealing in or trading in eggs, except those retailers who do not buy direct from the producers and who do not sell in lots greater than one case; without first obtaining from the dairy and food commissioner a *candling* license. Such officer upon receipt of a proper application upon forms such as he may prescribe, accompanied by an annual license fee of \$1.00, shall thereupon issue to such person an annual *candling* license. Each license shall expire on the first day of March next after its issue.

The dairy and food commissioner shall determine the conditions under which eggs previously candled shall be recandled before sale in order to safeguard the purchaser against buying as a part of a lot, eggs unfit for human food."

Approved February 8, 1937.