

public buildings, schools or public grounds. Adequate time shall be devoted at all public schools on that day by appropriate exercises to commemorate the life history, ideals and work of Susan B. Anthony.

Approved March 29, 1941.

CHAPTER 108—H. F. No. 791

An act providing for the reinstatement of agreements for repurchase of tax-forfeited land under extra session laws 1937, Chapter 88.

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

Section 1. Agreements for repurchase of tax forfeited lands may be re-instated.—Any agreement for repurchase of tax-forfeited land under Extra Session Laws 1937, Chapter 88, which has been terminated for default may be reinstated as herein provided upon petition of the purchaser under the agreement, his heirs or representatives, provided the default was due to oversight or error on the part of the purchaser or someone acting for him or of some official charged with the duty of administering the tax laws, and provided the land has not been resold. The petition shall state the grounds upon which reinstatement is prayed for, shall be verified, and shall be filed with the county auditor not later than December 31, 1941. The petitioner shall deposit therewith an amount sufficient to pay all delinquent installments due under the agreement, with interest, and all delinquent taxes, penalties, interest, and costs required to be paid under the agreement together with an amount equal to the taxes and assessments that would have been levied and payable but for the termination of such repurchase agreement; such taxes shall be computed by the county auditor as in the case of omitted taxes that would have been assessed between the date of the termination of such agreement and the petition for reinstatement thereof. No proceedings for the resale of the land involved shall be suspended or otherwise affected by the filing or pendency of any such petition.

Sec. 2. County Board to act on petition.—The county auditor shall present the petition to the county board at its next meeting; provided, that no petition shall be presented or acted upon after January 31, 1942. The board shall consider the

petition and shall require such evidence as it deems necessary to enable it to ascertain the truth of the matters alleged. If the board finds upon the evidence that the petitioner is entitled to reinstatement hereunder, it shall adopt a resolution stating the facts and authorizing such reinstatement. Thereupon the county auditor shall note the reinstatement upon his records and shall pay over to the county treasurer the amount deposited by the petitioner, but if the petition be denied the deposit shall be refunded. If such reinstatement is made after May 1st, 1941, the county auditor shall levy taxes for the year 1941 on said land as in the case of omitted taxes.

Approved April 1, 1941.

CHAPTER 109—S. F. No. 159

An act relating to the taxation of certain cooperative associations, and amending Mason's Supplement 1940, Section 2394-5, Paragraph (e).

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

Section 1. Law amended—taxation of co-operative associations.—Mason's Supplement 1940, Section 2394-5, Paragraph (e), is hereby amended so as to read as follows:

“(e) Cooperative or mutual rural telephone associations, and cooperative associations organized under the provisions of Laws 1923, Chapter 326, as amended, which are engaged in the transmission and distribution of electrical heat, light or power upon a mutual, and cooperative plan in areas outside the corporate limits of any city or village.”

Approved April 1, 1941.

CHAPTER 110—S. F. No. 494

An act relating to dependent, neglected, and delinquent children, and to amend Mason's Supplement 1940, Sections 8637, 8638, and 8641.

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

Section 1. Law amended—jurisdiction of District Court—jurisdiction of Probate Court.—Mason's Supplement 1940, Section 8637, is hereby amended to read as follows: