

provided by law governing the distribution of state funds by said board, except that each school district shall be entitled to receive the money distributable under subsection (c) without being subject to any conditions.

(f) All money collected up to and including December 31, 1937, irrespective of the year for which taxes were assessed and from which have been deducted the sums required for the payment of all costs of administration incurred, and paid prior to said December 31, 1937, and for the payment of all refunds granted prior to said December 31, 1937, and not heretofore distributed, shall be distributed on the basis of school population within such district of compulsory school age and shall be based on the 1936 school census; this distribution shall be additional to the amounts provided in subsection (c) hereof and used only for the purposes therein stated.

(g) All money collected on and after Jan. 1, 1938, irrespective of the year for which such taxes were assessed shall be distributed as provided in subsection (c) hereof; provided, that in common school districts which have no debt and where no school is conducted but where educational facilities are provided by contract with another public school, the income tax accruing to said common school district may, by a majority vote of the governing board of such common school district, be assigned to the public school providing the educational facilities for the pupils of such common school district, for the purpose of aiding in the liquidation of bonded indebtedness incurred in construction of school buildings in the district affording such educational facilities under contract with such common school district. The assignment of such income tax shall not be construed as compensation for providing educational facilities for the students of such common school district but in addition thereto, and only for the purpose herein designated."

Approved April 24, 1943.

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CHAPTER 631—S. F. No. 1318.

*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 employes of the State for the death of such employes 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 employes of the State while engaged in the performance of their duties; and by inmates of state institutions; and for relief of dependents of certain employes of the State while engaged in the performance of their duties; and to provide payments to certain persons for services performed in 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 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 made on said land; to provide money for carrying on certain State activities as authorized by law; to authorize and direct certain claims to be paid out of game and fish department funds; to authorize and direct certain claims to be paid out of rural credits department funds; to authorize and direct certain claims to be paid out of department of agriculture funds; to authorize and direct certain claims to be paid out of the adjutant general's funds; and for other purposes out of other funds; and reappropriating certain balances.*

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

Section 1. **Appropriation for miscellaneous claims.**—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 for the year ending June 30, 1943, unless otherwise specified.

Sec. 2. To reimburse the estate of George B. Smith, Deceased, Ernest J. Schroder, Executor, Minneapolis, for the sum deposited in the state treasury on May 24, 1937, by the Minnesota Soldiers' Home as unclaimed property .....\$ 133.72

Sec. 3. To reimburse Evergreen Mines Company for royalty tax erroneously paid into the state treasury, as per refund order of the Commissioner of Taxation, dated February 9, 1943 .....\$ 558.56

Sec. 4. To reimburse the estate of George W. Stricker, Deceased, as per order of the Probate Court of Hennepin County and as approved by the Commissioner of Taxation .....\$ 3,026.05

Sec. 5. To reimburse the general revenue fund for the amount paid to School District No. 62 in Fillmore County (payment directed to that district by Laws 1941, Chapter 537, Section 13) payable from the Permanent School Fund .....	\$	300.00
Sec. 6. To reimburse Lois A. Reed for royalty tax improperly withheld from her and paid into the state treasury to be refunded in accordance with the order of the Commissioner of Taxation, dated August 7, 1941 ..	\$	463.01
Sec. 7. To reimburse the Seaboard Insurance Company, of New York, for overpayment of annual fees, per approval of the Insurance Division of the Department of Commerce .....	\$	90.00
Sec. 8. To reimburse Stagg-Finch Distillers Corporation, of New York, for duplicate payment of distillers license fee, per approval of the Liquor Control Commissioner .....	\$	50.00
Sec. 9. To reimburse Theo. Hamm Brewing Co., of St. Paul, for beverage tax paid on beer sold and delivered to the Fort Snelling Post Exchange, as approved by the Liquor Control Commissioner .....	\$	214.44
Sec. 10. To reimburse Yoerg Brewing Company of St. Paul, for beverage tax paid on beer sold and delivered to the Fort Snelling Post Exchange, as approved by the Liquor Control Commissioner .....	\$	19.51
Sec. 11. To reimburse Minneapolis Brewing Company for beverage tax paid on beer sold and delivered to Fort Snelling Post Exchange, as approved by the Liquor Control Commissioner .....	\$	115.40
Sec. 12. To reimburse Lyon County for duplicate payment of inheritance tax in the matter of the estate of John Gillund, Deceased, State Auditor's drafts Nos. 203767 and 205833 .....	\$	34.45
Sec. 13. To reimburse Henry Bofferding and Clara M. Hueh, as Executors of the Estate of Maggie Boldt, Deceased, for excess of advance deposit of inheritance taxes payable therein .....	\$	31.01
Sec. 14. To reimburse William Swiger of St. Paul, on account of fee paid for a second class pilots license not used by him because of induction into service in the United States Army .....	\$	5.00

Sec. 15. To reimburse John G. Ballard, of Minneapolis for boiler inspection fees collected through error, as per approval of Division of Boiler Inspection .....\$ 6.00

Sec. 16. To reimburse Mathew Lahti on account of Permit No. 1488 cancelled by the Executive Council upon his entry into armed service on condition that the remaining advance payment be refunded to him .....\$ 20.00

Sec. 17. To reimburse Emil John Maki for advance payment on account of Permit No. 2620, as per resolution of the Executive Council .....\$ 200.00

Sec. 18. To reimburse North Star Timber Company for advance payment on Permit No. 3713 cancelled because of error in land description .....\$ 140.00

Sec. 19. To reimburse the following timber permit holders for over-payment of timber sold on estimate, the cut scaling less than the estimate as certified by H. G. Weber, director of the Division of Forestry:

Permit No.	Permit Holder	
610	Frank Luoma .....	4.45
614	Grant Sherman .....	13.48
656	I. R. Harvey .....	66.83
1170	Oscar Palo .....	.46
1241	Fred Nelson .....	15.33
1332	H. J. Barott .....	12.05
1344	Roman Skaja .....	.92
1361	Charles A. Nelson .....	1.13
1451	E. B. Hallstad .....	1.97
1646	Ed. Kushinski .....	17.89
1712	Theodore Noso .....	2.25
1730	Vera Thomas .....	59.09
2243	W. Van Slyke .....	53.40
2444	Victor Terho .....	3.74
3075	E. C. Olson .....	1.54
3629	Earl Skoe .....	29.71

Sec. 20. To reimburse the following permit holders for advance payments remaining after all timber has been paid for, as per certificate of H. G. Weber, director, Division of Forestry:

1508	Mike Vidmar .....	1.60
2420	F. T. Ronkainen .....	2.81

Sec. 21. To reimburse Fidelity and Guaranty Fire Corporation of New York, for overpayment of annual fee, as per approval of the Insurance Division .....\$ 90.00

Sec. 22. To reimburse the following persons in the following amounts for loss of property caused by negligence of state employees:

Leo Rahja .....	\$ 150.00
Ralph Kangas .....	\$ 250.00

Sec. 23. To reimburse Frank Harrison in refundment of license fee erroneously paid the Secretary of State .....	\$ 20.00
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Sec. 24. To reimburse the County of LeSueur, Minnesota, for moneys expended for funeral expenses of old age assistance recipients .....	\$ 465.00
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Sec. 25. To reimburse E. N. Broughton for expenses incurred while an employe of the State Department of Agriculture .....	\$ 61.45
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Sec. 26. To reimburse Olger Green for license fee erroneously paid the State of Minnesota .....	\$ 12.50
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Sec. 27. To reimburse Blaine B. Barker of Cambridge, Minnesota, for filing fee erroneously paid the Secretary of State .....	\$ 10.00
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Sec. 28. To reimburse W. A. Coupanger for fees erroneously paid the Division of Forestry and Fire Prevention, such reimbursement to be made from the Christmas Tree Law Enforcement Fund .....	\$ 220.00
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Sec. 29. To reimburse Edward F. Timmer for license fee erroneously paid the State of Minnesota ....	\$ 12.50
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Sec. 30. To reimburse D. C. Lindquist for license fee erroneously paid the Secretary of State .....	\$ 25.00
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Sec. 31. To reimburse Albert Finner for fee paid for rental of state land to the Division of Lands and Minerals, which lease was later voided .....	\$ 8.75
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Sec. 32. To reimburse Thor Carlson for damages to property by an inmate of the State Training School at Red Wing .....	\$ 75.05
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Sec. 33. To reimburse Ruby Miller for damages sustained as the result of the negligence of two inmates of the State Training School at Red Wing .....	\$ 91.10
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Sec. 34. To reimburse Eric Salmi for funds paid the state as rental erroneously classified as tax forfeited land .....	\$ 20.05
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- Sec. 35. To reimburse Doctor Albert Donald Mattson, 1567 Osceola Street, St. Paul, Minnesota, for examination fee erroneously paid the State of Minnesota, such reimbursement to be made from funds of the Minnesota State Board of Examiners in the Basic Sciences \$ 15.00
- Sec. 36. To reimburse Charles J. Johnson of St Paul, Minnesota, for refundment of filing fee erroneously paid the Secretary of State .....\$ 50.00
- Sec. 37. To reimburse Nate F. Clark for license fee erroneously paid the State of Minnesota .....\$ 125.00
- Sec. 38. To reimburse Norma Munson for damages sustained through the negligence of a state employe ....\$ 145.00
- Sec. 39. To reimburse the estate of Walter Butler, Deceased, of Ramsey County, Minnesota, for overpayment of inheritance taxes and estate taxes as determined by the order of the Probate Judge of Ramsey County dated February 10, 1943 .....\$ 6,079.58
- Sec. 40. To reimburse A. E. Learned, Register of Deeds of Wright County, Buffalo, Minnesota, to compensate him for services in recording trust deeds affecting lands in Wright County, as provided by Mason's Minnesota Statutes 1927, Section 8224 .....\$ 56.00
- Sec. 41. To reimburse Cora A. Cederstrand for damages resulting through the negligence of an employe of the State of Minnesota, such reimbursement to be made out of the funds of the Game and Fish Department known as the State Fish Propagation fund .....\$ 34.45
- Sec. 42. To reimburse S. H. Libman for damages resulting through the negligence of an employe of the State of Minnesota, such reimbursement to be made from the fund of the Game and Fish Department known as the Public Shooting Grounds Fund .....\$ 40.05
- Sec. 43. To reimburse Corning-Donohue, Incorporated, St. Paul, Minnesota, for materials furnished the Game and Fish Division, the proper encumbrance of funds document not having been issued, such reimbursement to be made from fund of the Game and Fish Division known as the State Fish Propagation Fund .....\$ 735.91
- Sec. 44. To reimburse the Waconia Implement Company for services rendered the Game and Fish Division, such reimbursement to be made from the fund of

the Game and Fish Division known as the State Fish Propagation Fund .....	\$	75.00
Sec. 45. To reimburse Gertrude Gardner and Peter Marshall, in equal shares of \$255.03, each, in the matter of the escheated estate of Mary Marshall, Deceased, as per order of C. R. Magney, Judge of the District Court of St. Louis County dated February 23, 1943 .....	\$	510.06
Sec. 46. To reimburse T. M. Madden for over-payment of income tax paid the State of Minnesota for the calendar year, 1938, such refundment to be made from the State Income Tax fund.....	\$	193.69
Sec. 47. To Bernice Peters for damages sustained as the result of negligence of an employe of the State Training School at Red Wing.....	\$	9.35
Sec. 48. To reimburse Hans Larson for expenses incurred for hospital and doctor's fees while employed at the Fergus Falls State Hospital.....	\$	228.00
Sec. 49. To reimburse L. M. Kuehn of Wabasha, Minnesota, for damages incurred as the result of the negligence of an inmate of the State Training School at Red Wing .....	\$	5.00
Sec. 50. To compensate Archie D. Olson for expenses incurred for medical attention for an injury received while an inmate of the St. Cloud Reformatory..	\$	300.00
Sec. 51. To reimburse the following persons in the following amounts for damages sustained as the result of flooding of hay meadows through the operation of an outlet dam at Irene Lake:		
William Jerome .....	\$	25.00
Roy Barrows .....	\$	12.50
Ben Wilke .....	\$	7.50
Peter N. Botzel.....	\$	25.00
Sec. 52. To compensate J. A. Gervais for injury and permanent disabilities sustained by him while employed by the state as a game warden.....	\$	750.00
Sec. 53. To reimburse George Reasbeck for property damage through negligence of a state employe..	\$	12.00
Sec. 54. To reimburse Harvey L. Edstrom for damages to property as the result of negligence of an inmate of the State Training School.....	\$	118.00

Sec. 55. To compensate Chester Lowell Squire of Granada, Minnesota, for injuries sustained as the result of negligence of inmates of the State Prison.....	\$ 200.00
Sec. 56. To compensate Kenneth Larson, formerly of Company "G", 205th Infantry, Windom, Minnesota, who was totally disabled in line of duty while in the military service of the State, such compensation to be paid monthly to the said Kenneth Larson on the first day of each month on the basis of \$10.67 per week. The Adjutant General is hereby charged with the duty of delivering the warrants for payment.....	\$ 2,048.64
Sec. 57. To reimburse Oscar Blagsvedt for earnest money paid on a land purchase contract to the Department of Rural Credit, such sum to be paid from Rural Credit Department funds .....	\$ 100.00
Sec. 58. To reimburse Barbara L. Wood in refundment of tuition fees paid the State Teachers' College at Moorhead .....	\$ 19.00
Sec. 59. To reimburse James M. Hyde for expenses incurred following the death of his son, James M. Hyde, Jr., who was killed while on duty at Camp Ripley, Minnesota, as a member of the Headquarters Battery, 215th Coast Artillery, (AA), National Guard of Minnesota...	\$ 500.00
Sec. 60. To reimburse Thro's Drug Store at Mankato, Minnesota, for medicinal supplies for Frank Willett, a ward of the State Public School at Owatonna....	\$ 36.00
Sec. 61. To reimburse St. Joseph's Hospital at Mankato, for hospital care for Frank Willett, a ward of the State Public School at Owatonna.....	\$ 426.90
Sec. 62. To reimburse Zimmerman A. Pattison for expenses in defense of an action brought by a state agency .....	\$ 600.00
Sec. 63. To reimburse Anna M. Jones for medical and other expense incurred as the result of an injury received through the negligence of employes of the State University .....	\$ 554.50
Sec. 64. To reimburse Mahnomen County for supplemental aid for old age assistance for 1939 and 1940 as provided by Mason's Supplement 1940, Section 3177-3 and Sections 3177-2 to 3177-4.....	\$ 2,629.78



Sec. 65. To reimburse J. N. Peyton for expenses incurred in defense of legal actions brought against him and arising out of official acts done and performed by him while he was Commissioner of Banks of the State of Minnesota .....	\$ 720.08
Sec. 66. To reimburse Mrs. Louis Eastlund for damages sustained by her as the result of negligence of inmates of the Minnesota Colony for Epileptics at Cambridge, Minnesota .....	\$ 35.00
Sec. 67. To compensate Linnea Grundquist for disability suffered by reason of her contracting tuberculosis, while employed at the Anoka State Hospital....	\$ 960.00
Sec. 68. To reimburse George Nordlin, Attorney, for legal services rendered and expenses incurred at the request of and in association with the Chairman of the Senate Finance Committee, in the matter of the collection of the chain store tax judgments.....	\$ 2,000.00
Sec. 69. To reimburse The Seaboard Finance Corporation for license fees erroneously paid the State of Minnesota .....	\$ 100.00
Sec. 70. To reimburse Erling Swenson for filing fee erroneously paid the Secretary of State.....	\$ 50.00
Sec. 71. To reimburse Thomas Kelly for salary from July 31, 1939, to October 1, 1939, while an employe of the State Department of Conservation, such reimbursement to be made out of the Game and Fish division funds .....	\$ 150.00
Sec. 72. To compensate Wallace Louis Kellogg for injuries received by him on August 14, 1940, while on duty at Camp Ripley as a member of Company "A", 135th Infantry, National Guard of Minnesota, and expenses incurred in connection therewith.....	\$ 767.40
Sec. 73. To reimburse F. H. Toussaint for medical and other expenses incurred for his son, Rogert Toussaint, as the result of negligence of employes of the University of Minnesota .....	\$ 35.00
Sec. 74. To reimburse Daniel F. Bull, Bess Bull Campbell and Clara Bull Baldwin as residuary legatees under the will of Elizabeth H. Merrifield, deceased, of Hennepin County, for overpayment of estate and inheritance taxes paid by said estate on October 28, 1938, in the sum of .....	\$1,593.26

Sec. 75. To reimburse Hilmer Stiller for funds erroneously paid the State of Minnesota, such reimbursement to be made from the Fish Propagation Fund of the Division of Game and Fish .....\$ 24.50

Sec. 76. To reimburse John F. Altman for expenses incurred as the result of being struck by a snowplow owned by the State of Minnesota and operated by a state employe .....\$ 2,000

Sec. 77. To compensate Maria Tessari of St. Cloud for the death of her husband, Christ Tessari, while employed at the State Teachers' College at St. Cloud ....\$ 2,800

The above amount of \$2,800 is to be paid to Maria Tessari in 70 monthly payments of \$40 each and the State Auditor is charged with the duty of delivering the warrants for payment.

Sec. 78. To compensate Ruby Mae Torguson for disability suffered by reason of her contracting tuberculosis while employed at the Willmar State Hospital ....\$ 1,303.25

Sec. 79. To reimburse the Benson Lumber Company of Benson, Minnesota, for property damaged through the negligence of a state employe .....\$ 25.00

Sec. 80. To reimburse the Republic Coal and Coke Company, in payment of coal sold and delivered to the State of Minnesota pursuant to contract .....\$ 2,806.21

Sec. 81. To compensate Pierce Butler, Jr., for services rendered and expenses incurred in certain removal proceedings .....\$ 3,286.35

Sec. 82. To compensate Daniel F. Foley for services rendered and expenses incurred in certain removal proceedings .....\$ 1,125.00

Sec. 83. To reimburse the City of Virginia, Minnesota, for services rendered the state in connection with state-owned mineral properties, such reimbursement to be in full and final settlement of services rendered the state from March 16, 1942, to August 7, 1942 .....\$ 2,000.00

Sec. 84. To reimburse The Scott-Burr Stores Corporation for duplicate payment of boiler inspection fee \$ 3.00

Sec. 85. To reimburse Kive Noun for duplicate payment of boiler inspection fee .....\$ 3.00

Sec. 86. To reimburse Riley Creigh of Cook, Minnesota, for excess of advance payment on account of Timber Permit No. 4243 .....\$ 116.12

Sec. 87. To reimburse the following persons for refundments of license fees erroneously paid the State Hotel Inspection division, in the respective amounts, for licenses issued in 1940, 1941, 1942, and 1943, as follows:

Mrs. Stanley Chinander, Austin .....	\$ 3.50
Jack Collard, Jackson .....	\$ 5.00
Oscar Dahlen, Hayfield .....	\$ 3.50
A. N. Gandrud, Redwood Falls .....	\$ 3.50
Ethel House, Minneapolis .....	\$ 3.50
Arthur E. Johnson, Milaca .....	\$ 3.50
Mrs. Helen Johnson, Salol .....	\$ 3.50
Mildred Johnson, New Brighton .....	\$ 3.50
Mons Larson, Mazeppa .....	\$ 3.50
Bertha Deer Levey, Alexandria .....	\$ 3.50
Catherine Moore, Shakopee .....	\$ 3.50
Kenneth J. McCord, Minneapolis .....	\$ 3.50
S. G. Nelson, Spicer .....	\$ 3.50
Oscar Olson, Bemidji .....	\$ 5.00
Mrs. Nobel Peterson, Underwood .....	\$ 3.50
Robert P. Ray, Minneapolis .....	\$ 3.50
John H. Ross, Alexandria .....	\$ 3.50
Darrell Sifers, Morris .....	\$ 3.50
Mrs. Otto Sinder, St. Peter .....	\$ 5.00
Harry Solberg, Montevideo .....	\$ 3.50
Frank Schultz, Storden .....	\$ 3.50
Mrs. Ira O. Waters, Cannon Falls .....	\$ 3.50
F. W. Woolworth Co., St. Paul .....	\$ 3.50

Sec. 88. To reimburse Dr. H. R. Sutton of Hoffman, Minnesota, for medical services rendered and the Stevens Company Hospital at Morris, Minnesota, for hospital services furnished, Amerald Baker, a ward of the state in the following sums:

Dr. H. R. Sutton .....	\$ 75.00
The Stevens County Hospital .....	\$ 51.00

Sec. 89. To reimburse Eugene A. Monick, county auditor of Ramsey County, for unused books of fishing licenses .....\$ 11.25

Sec. 90. To reimburse Sanders Implement Company for license erroneously paid the Secretary of State .....\$ 25.00

Sec. 91. To reimburse Butler Brothers, St. Paul, Minnesota, for overpayment of royalty tax for the year 1941 .....\$ 892.50

Sec. 92. To compensate P. C. Bettenburg and Company for architectural and engineering services rendered the Department of Military and Naval Affairs in connection with armories and the 109th Squadron hangar ....\$16,595.90

Sec. 93. To compensate Samuel L. Lee for disability suffered by reason of his contracting tuberculosis, in line of duty, while employed at the Hastings State Hospital \$ 1,248.00

The above amount of \$1248 is to be paid Samuel L. Lee in 24 monthly payments of \$52 each and the Director of Public Institutions is hereby charged with the duty of delivering the warrants for payment.

Sec. 94. To reimburse Joseph P. Tyler for damages to his property caused by the negligence of a state employe .....\$ 61.25

Sec. 95. To reimburse Norman Thorson for medical and other expenses incurred as the result of an injury received in line of duty while a member of the military forces of Minnesota at Camp Ripley .....\$ 900.00

Sec. 96. To compensate Hayes Dansingburg of Rochester, Minnesota, for services rendered and expenses incurred by him in certain removal proceedings .....\$ 97.39

Sec. 97. To reimburse Johnson and Company of Hanley Falls, Minnesota, for taxes illegally collected by the state under laws of Minnesota, 1933, Chapter 213, as amended by Laws 1937, Special Session, Chapter 93 ..\$ 33.41

Sec. 98. To reimburse Alex and Anna Quist for damages sustained in the construction of a dam across Ann River in Kanabec County, such reimbursement to be made from Game and Fish funds .....\$ 75.00

Sec. 99. To reimburse Frank P. White Company, 205 Gerard Avenue, N., Minneapolis, for damages sustained because of breach of contract upon the part of the Division of Game and Fish, providing for water proofing the warden's cabin at Washkish, such reimbursement to be made from the fund of the Game and Fish Division known as the Public Hunting Grounds fund.....\$ 250.00

Sec. 100. To reimburse the following persons for damages to real property by flooding due to alleged

negligent operation of certain dams, in not more than the following amounts:

Laura Hanover .....	\$ 800.00
George E. Scott .....	\$ 2,000.00

Provided, however, that the attorney general may settle such claims or may refuse to pay such claims and in the event of such refusal to pay or settle any of the claimants named in this section may sue the State of Minnesota and in any action brought thereon the attorney general for the state shall be entitled to interpose any legal or equitable defenses thereto, and shall not be required to pay such claims nor any part thereof except as may be duly adjudged in said action, with the right of appeal as in other cases.

Sec. 101. To reimburse the following persons for damages to real property by flooding due to alleged negligent operation of certain dams, in the following amounts, out of Game and Fish funds:

Olaus Rudd .....	\$ 1,500.00
Carl Fuglestad, as administrator of the estate of Christian C. Fuglestad, Deceased .....	\$ 900.00
E. C. Uecker .....	\$ 3,000.00
William Brick .....	\$ 800.00
Casper Van Heel .....	\$ 800.00
Albert Schwanke .....	\$ 1,600.00
Lester E. Eckel .....	\$ 1,800.00
J. S. Simonitseh .....	\$ 800.00
Charles Buchholz .....	\$ 500.00

Provided that the Commissioner of Conservation, with the approval of the Attorney General, may authorize the payment of such claims in such amounts not exceeding the specific amounts herein appropriated, as he may deem proper.

Sec. 102. To reimburse the following persons in payment of soldier bonus claims:

Jackson Dempsey .....	\$ 375.00
Walter E. Hilden .....	\$ 195.00
Vigo Thorwald Nelson .....	\$ 150.00

Sec. 103. To reimburse those who paid fees to the Secretary of State for bringing second hand automobiles into the state under the provisions of Chapter 284 of the laws of Minnesota for 1939, the collection of which fees

was declared illegal by the Supreme Court of Minnesota. Application for reimbursement shall be made within two years to the Secretary of State and approved by the Attorney General. The total amount of such reimbursements not to exceed the sum of.....\$10,600.00

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CHAPTER 632—H. F. No. 264.

(AMENDING SECTION 273.02 MINNESOTA STATUTES 1941.)

*An act relating to the assessment of property for purposes of taxation, amending Mason's Minnesota Statutes of 1927, Section 1985.*

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 1985, is hereby amended so as to read as follows:

Subdivision 1. **Omitted property.**—If any real or personal property be omitted in the assessment of any year or years, and the property thereby escape taxation, *or if any real property be undervalued by reason of failure to take into consideration the existence of buildings or improvements thereon, or be erroneously classified as a homestead*, when such omission, undervaluation or erroneous classification is discovered the county auditor shall in the case of omitted property enter such property on the assessment and tax books for the year or years omitted, *and in the case of property undervalued by reason of failure to take into consideration the existence of buildings or improvements thereon, or property erroneously classified as a homestead, shall correct the valuation or classification thereof on the assessment and tax books*; and he shall assess the property, and extend against the same on the tax list for the current year all arrearage of taxes properly accruing against it, including therein, in the case of personal property taxes, interest thereon at the rate of seven per cent. per annum from the time such taxes would have become delinquent, when the omission was caused by the failure of the owner to list the same. If any tax on any property liable to taxation is prevented from being collected for any year or years by reason of any erroneous proceedings, *undervaluation by reason of failure to take into consideration the existence of buildings or improvements, erroneous classification as a homestead*, or other cause, the amount of such tax which such property should have paid shall be added to the tax on such property for the current year.