

in which said final determination is made, but only to the extent that such renegotiated profits, fees or amounts were included in the taxable net income in a prior year. If the taxable net income for the taxable year in which said final determination is made is less than said deduction, the taxpayer shall be entitled to a refund of the state income tax which it has paid on the difference between said deduction and said taxable income. This section shall apply to all taxable years ending after December 31, 1941, notwithstanding the expiration of the period of limitation provided by law; provided, that no refund shall be allowed unless a claim therefor is filed as provided by law within *three and one-half* years after the return was filed or two years after the tax was paid or collected, whichever period is the longer. The certificate of the agency or instrumentality of the United States conducting such renegotiation proceedings shall be evidence of the amount of the renegotiated profit and of the date thereof.

Sec. 2. **Time of application of section 290.075.** The amendments by Laws 1951, Chapter 578, shall be applicable to all taxable years beginning after December 31, 1949.

Approved April 20, 1951.

CHAPTER 579—H. F. No. 1061

[Not Coded]

An act relating to public drainage systems and providing for reassessment of lands benefited by the repair thereof in certain cases.

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

Section 1. Nobles County; repair of public drainage systems, reassessments. In any case in any county having a population according to the 1940 federal census of more than 21,000 and less than 23,000 inhabitants and containing more than 19 and less than 23 full and fractional congressional townships and having an assessed valuation of more than \$16,000,000 where repair of the county or judicial ditch system or any part thereof benefiting the lands originally assessed for

the construction of such ditch system has been effected by order of the county board or the district court after the filing of a legal petition for such repair but where assessment against such lands for the cost of such repair shall be void for any or all the following reasons:

- (a) That the engineer's report regarding repairs of such ditch did not state the estimated cost of repairs and cleaning;
- (b) That the county board or district court failed to make any finding or determination of the estimated cost of repairing said ditch;
- (c) That notice of hearing on the report of the engineer was not given as required by law;
- (d) That no finding was made by the county board or district court that the repairs were necessary;
- (e) That no contract for repair was let but that the work was done without a contract;
- (f) That no order of the county board or district court was made directing the county auditor or any other official to proceed to let a contract for the repair;
- (g) That no notice was filed with the registrar of deeds specifying the adoption of the resolution to repair said ditch, the estimated cost of repairing same and that lands affected would be assessed pro rata as they were originally assessed for construction of said ditch;

the county board of the county within which such repairs have been made is authorized to reassess the cost of such repair upon all lands originally assessed for the construction

of said ditch which have participated in any of the benefits of such repair, in the manner and amounts as may be determined by such board, subject, however, to the following provisions and restrictions:

1. No reassessment shall be made until after a hearing before the board has been held, notice of which shall be given by two weeks' published notice prior thereto in the official county newspaper and further by such notice as required by Minnesota Statutes [, Section] 106.101, at which hearing all persons, corporations or municipalities interested in or effected [affected] by any such reassessment may appear and be heard with regard thereto.
2. No reassessment shall be levied against any land for amount greater than the benefits accruing thereto by reason of such repair.
3. Such reassessment shall be made payable in annual installments to be specified in the order providing therefor, such installments not to exceed five if the reassessment does not exceed 50 per cent of the original cost of the ditch, and not to exceed ten if the reassessment does exceed 50 per cent thereof.
4. Any payment made on behalf of any land under the original void assessment for such repair shall be credited toward payment of any reassessment regarding such land.
5. Following the levying of any such reassessment and before the first day of January next following, the county auditor shall enter the amounts of any assessments or installments thereto to become due in the following calendar year upon the tax lists against the lands assessed

by the county board located within the county in accordance with the action of the county board and the same shall be collected in the same manner as real estate taxes. When any such reassessment is levied the county auditor shall file for record in the office of the register of deeds an additional tabular statement in substance as provided by Minnesota Statutes [,] Section 106.341.

Sec. 2. Appeals. Any person aggrieved by any such reassessment may appeal therefrom in the same manner as provided by Minnesota Statutes [,] Section 106.631.

Sec. 3. Pending proceedings. This act shall not apply to or affect any action or appeal now pending in which validity of any such proceedings is called in question.

Approved April 20, 1951.

CHAPTER 580—H. F. No. 1127

[Not Coded]

An act increasing the revolving fund of the department of public examiner and appropriating \$15,000.00 for the operation of the same.

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

Section 1. Public examiner's revolving fund. There is hereby appropriated the sum of \$15,000.00 from the revenue fund of the state, not otherwise appropriated, which, added to the \$150,000.00 heretofore authorized, enlarges the present revolving fund to \$165,000.00. The state auditor is hereby authorized and directed to transfer under present authorized procedures from the state revenue fund the said sum of \$15,000.00 to the department of public examiner's revolving fund, the said sum to be used for the same purposes and under