

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.

*Subdivision 2. Nothing in this act shall authorize the county auditor to enter omitted property on the assessment and tax books more than six years after May first of the year in which the property was originally assessed or should have been assessed and nothing in this act shall authorize the county auditor to correct the valuation or classification of real property as herein provided more than one year after May first of the year in which the property was assessed or should have been assessed.*

*Subdivision 3. Nothing in this act shall affect any rights in undervalued or erroneously classified property, acquired for value in good faith prior to the correction of the assessed value thereof by the county auditor as provided in this section. Any person whose rights are adversely affected by any action of the county auditor as provided in this subdivision may apply for a reduction of the assessed valuation under the provisions of Mason's Supplement 1940, Section 1983, as amended by Laws 1941, Chapter 454, Section 1, relating to the powers of the Commissioner of Taxation.*

Approved April 24, 1943.

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CHAPTER 633—H. F. No. 303.

(AMENDING SECTIONS 176.19; 176.01 AND 176.66 MINNESOTA STATUTES 1941.)

*An act relating to workmen's compensation, defining and regulating occupational diseases; amending Mason's Statutes of 1927, Section 4283, Subdivision (4); Section 4326, Subdivision (H); and amending Mason's Minnesota Statutes of 1927, Section 4327, Subdivisions 1, 2, 3, 4, 5, 6, 7, 10 and 11, and repealing Mason's Statutes of 1927, Section 4327, Subdivision (8), and Mason's Supplement 1940, Section 4327, Subdivision (9).*

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

Section 1. **Law amended.**—Mason's Statutes of 1927, Section 4283, Paragraph (4), is amended to read as follows:

“4283. **Examination and verification of injury.**—(4) In all death claims where the cause of death is obscure or disputed, any interested party, including the Medical Board provided for in Section 11, may request an autopsy and, if denied, the commission shall, upon petition and proper showing, order the same. If any dependent claiming compensation or benefits does not consent to