

shall erect any such public building or make such other lawful public improvement therein, or to aid in the construction and repair of bridges and roads within two miles of such village, the cost whereof shall not exceed the amount named in such petition, which said building or improvement or aid in the construction and repair of such bridges and roads within two miles of the limits of such village shall be generally described in such petition. It shall be the duty of such village council or similar body to cause the proposition expressed in such resolution or petition to be submitted to the electors of such village at the next annual village election to be held therein, or at such special election as the said council or other similar body shall by resolution designate.

Must be
submitted
to vote.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 21, 1903.

CHAPTER 330.

S. F. No. 246.

An act authorizing the refundment of money illegally collected from purchasers of railroad lands for real estate taxes levied under and by virtue of chapter 168 of the General Laws of 1895.

To refund
money.

WHEREAS, the supreme court of the United States in the case of Stearns vs. Minnesota, 179 United States Reports, 223, in which State of Minnesota ex rel., James N. Marr vs. Fred Stearns was reversed, decided that the law of 1895, chapter 168 of the General Laws of Minnesota, providing that certain lands owned by railroads and not used for railroad purposes, be assessed and taxed as other lands are assessed and taxed in this state, was and is unconstitutional and void; and

WHEREAS, pursuant to said chapter 168 certain persons were compelled to pay into the treasury of certain counties various sums of money for taxes assessed and levied under said act in order to place of record deeds to said lands purchased from said railroads, and did pay said taxes under protest; and

Illegally
paid for
taxes on
R R. lands.

WHEREAS, it appears by reason of said decision of the supreme court of the United States that said chapter 168 was and is invalid and that said sums of money were unlawfully collected, and that said counties have no right to retain the various sums so paid;

Now, therefore, be it enacted by the Legislature of the State of Minnesota:

Petition board of county commissioners.

SECTION 1. Whenever any purchaser of such railroad lands, or his assigns, shall petition the board of county commissioners of the county where the lands are situate, setting forth facts showing the payment under protest of taxes assessed and levied upon such lands pursuant to chapter 168 of the General Laws of Minnesota for the year 1895, said commissioners shall inquire into the truth of the facts alleged in said petition, and if they are satisfied that all of the facts affecting the case are fully and fairly stated, they shall so certify to the state auditor, and the latter officer, if he is satisfied that such application comes within the terms and provisions of this act, shall authorize the refunding of the amount so paid for taxes levied and assessed as aforesaid under said chapter 168 of the General Laws of 1895; and thereupon the county auditor shall draw an order for the sum so authorized to be refunded on the treasurer of said county, to be countersigned and paid as other county orders. The several funds—state, county, town, city, village, school, and others—shall be charged with their several proportions of the amount so refunded.

Charged to several funds.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 21, 1903.

S. F. No. 470.

CHAPTER 331.

Extinct corporations.

An act to wind up the affairs of extinct corporations, to appoint receivers therefor, and to distribute its property.

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

Provides for closing up affairs.

SECTION 1. That at any time after a corporation organized under the laws of the State of Minnesota and which has property undisposed of, has become extinct and after the period allowed by law to close up the affairs of such corporation, upon the petition of one or more persons owning or claiming to own, any interest in the capital stock of such corporation, or upon the petition of a creditor of such corporation, made to the district court