

CHAPTER 29 H. F. No. 28.

An Act defining the status of a purchase money mortgage with reference to the inchoate or contingent right of the husband or wife in lands thereby mortgaged.

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

Right of surviving spouse to mortgaged property.—Section 1. When a husband or wife purchases land during coverture, and mortgages his or her estate in such land to secure the payment of the purchase price or any portion thereof, the surviving spouse shall not be entitled to any inchoate or contingent right in such land as against the mortgagee or those claiming under such survivor, although he or she did not join in such mortgage.

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

Approved February 26, 1909.

CHAPTER 30—S. F. No. 436.

An Act legalizing certain tax proceedings and taxes heretofore assessed and levied on certain property and authorizing and legalizing payment thereof.

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

Certain tax proceedings and taxes assessed against electric railways legalized.—Section 1. That in every case where any company organized under the laws of this state for the purpose, among other things, of operating electric railways between places in this state, and which has been actually engaged in operating electric railway lines between places in this state, mainly upon private right of way, but partly upon public streets and highways, and whose property, real and personal, has been assessed for taxation and taxes levied and paid upon the advalorem basis at all times since the organization thereof, including taxes for the year 1908, payable in 1909, by the state of Minnesota, and the several counties, cities, towns, villages and taxing districts in which its property is situate, and where such company has also made return of its gross earnings for the purpose of taxation on the gross earnings basis for the year 1908, payable in 1909, for the first time since the organization of such company, all of such taxes heretofore assessed and levied on the advalorem basis and the payments thereof are hereby legalized, ratified and confirmed, and the state and every such county, city, village and taxing district having assessed and levied such taxes is hereby authorized to demand, collect and receive the same in the same manner such

taxes have been heretofore collected, and upon the payment of the amount of such taxes in the several counties, cities, villages, towns and taxing districts wherein the property of any such company is situate, in the due course of proceedings for the collection thereof in the manner provided by law, all such payments are hereby authorized, legalized and confirmed as the payment of the taxes of every such company in lieu of the payment of taxes upon such company, or the property thereof, or the gross earnings thereon, for the years such taxes have been so assessed and levied, and for which the same are by this act authorized to be paid upon such advalorem basis.

Defense of companies.—Sec. 2. *Provided*, that nothing herein contained shall be held to deprive any such company of any defense to such taxes for the year 1908, which any person or corporation, taxable on the advalorem basis, could lawfully make thereto.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved February 26, 1909.

CHAPTER 31- H. F. No. 42.

In Act to secure the free public use of toll bridges.

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

Free public use of toll bridges.—Section 1. Any counties, towns, cities or villages interested may secure the free public use of any toll bridge now or hereafter built across any stream in this state, and may jointly or severally, together or separately enter into any contract with the owner of such bridge, or with each other, or with each other and the owner of such bridge, as they shall deem proper to secure such free public use of such bridge, whether by purchase, lease or otherwise.

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

Approved February 27, 1909.