

state auditor, if he is satisfied that a refundment should be made to the holder of said certificate or certificates, or any of them, for the amount thereof, without interest, shall authorize the refundment of the amount paid therefor together with the amount of other subsequent taxes upon said property paid by the holder thereof, but without interest upon any of said amounts, and upon the surrender or proper assignment of said certificates the county auditor shall draw an order upon the treasurer of said county, for the sum so authorized to be refunded, the same to be countersigned and paid like other county orders. The several funds,—state, county, town, city, village, school and other funds—shall be charged with their several proportions of the amount thus refunded.

Sec. 2. This act shall take effect from and after its passage.
Approved April 24, 1909.

CHAPTER 492—H. F. No. 1166.

In Act relating to the liability of towns and territory detached therefrom in cases where bonds have been theretofore issued thereby and the territory comprising same has been thereafter divided, or territory detached therefrom, and providing the manner of enforcing such liability.

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

Liability of towns and detached territory.—Section 1. Whenever any territory in this state has heretofore been incorporated, or has been attempted to become incorporated into a town under the laws of this state, and has acted or assumed to act as a town, or has exercised, or assumed, or purported to exercise or assume the prerogatives, privileges, functions or duties of a town and where the said town or purported town has prior to such division or detachment of territory therefrom, actually issued its bonds, for a valuable consideration received by said town, or purported town, and the said town or purported town was thereafter, and after issuance of said bonds and the receipt of the consideration therefor, divided or constituted into one or more additional towns, or the territory constituting, or purporting to constitute a portion of such town or purported town has been detached or set off therefrom, either by the vote of the people, or by operation of law, or by reason that at the time of the incorporation or attempted or purported incorporation of said town, territory not proper or lawful to be included therein was so included, or purported to be included, or by reason that at the time of said incorporation or purported incorporation the boundary lines of the county wherein said town was so incorporated or purported to be

incorporated was in doubt, or was unknown, and because thereof or for any other reason, territory not within such last mentioned county was included or purported to be included within said town so incorporated or purported to be incorporated, and where such original town has, since such division, or such detachment of territory therefrom, continued to act as and perform the functions and duties of a town under the laws of this state, and has, since such division or detachment of territory, and either before or after six years prior to the time of the passage of this act, paid the said bonds so issued as aforesaid, or the interest thereon, or either of the same, or any part thereof, and such territory so detached or set off has since the issuance of said bonds been incorporated or purported to become incorporated into a new town under the laws of this state and has been since, and is now exercising the powers, duties and functions of a town under the laws of this state, and such portion thereof so detached or set off therefrom or such new town comprising the same, has not, since such division or detachment, paid any portion of the amount of such bonds or interest thereon, then and in that case, or either or any of them, the said territory so set off or detached and the said town comprised thereof shall nevertheless be liable for and shall pay to such original town which has paid the said bonds such pro rata share of the whole of such amount or amounts so paid on such bonds as principal or interest or either or both thereof by such original town after such division or detachment of territory, as the proportion of the assessed valuation of all taxable property in such new town or such detached or set off territory as fixed by the state board of equalization next preceding the time of payment of or on said bonds and interest thereon or either of them bears to the assessed valuation of all taxable property as then likewise equalized in the entire territory comprising such town or such purported or de facto town at the time of the issuance of such bonds.

Provided, that nothing herein contained shall in any manner affect any action or proceeding now pending in any of the courts of this state in relation to any bonds so issued.

Authorizing action in courts to recover amounts already paid.—Sec. 2. Any town which has paid any of said bonds and interest as hereinbefore provided may maintain an action in any of the courts of this state against the new town comprising such territory detached or divided from such original town as provided in section 1 hereof, to determine and establish the amount for which such new town or the territory comprising the same is liable as provided in section 1 hereof and may obtain judgment therefor against such new town comprising the territory liable therefor and all the provisions of section 696 and 697 of Revised Laws of 1905 shall be applicable to the enforcement of any judgment so obtained or rendered, *provided*, that, if said judgment is

not paid or proceedings thereunder stayed, and at the annual town meeting mentioned in said section 697 the town board does not add the amount of such judgment to the tax levy as therein provided, the court shall thereupon on motion on behalf of the plaintiff, and in such original action, and upon proof of such failure, order the county auditor of the county wherein such town against which judgment was rendered is situated, to enter the amount of such judgment as a tax against the taxable property of such town liable therefor and it shall thereupon become and be the duty of such county auditor to forthwith assess, enter, and spread the same as a tax against such taxable property, and enter the same as such tax on the next succeeding tax duplicates of his said county and the same shall be levied and collected as other taxes and shall with interest when and as the same is collected be paid over by the said county treasurer to the town treasurer of such town obtaining such judgment.

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

Approved April 24, 1909.

CHAPTER 493—H. F. No. 1194.

An Act fixing the charges to be paid to the railroads for transporting the Minnesota National Guard or the Minnesota Naval Militia or Reserve and their baggage; the terms of transporting the same and prescribing a penalty for the violation of said act.

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

Rate of one cent.—Section 1. That whenever it shall be necessary for any or all of the officers or men of the Minnesota National Guard or the Minnesota naval militia or reserve to travel upon any railroad in the state under orders from competent authority to perform military duty, such railroads shall furnish transportation at the rate of one cent per mile for the whole distance to be traveled upon such railroad or railroads within the limits of this state, for each officer or enlisted man so carried including the usual amount of baggage; and all station or ticket agents or conductors shall sell first class tickets or furnish first class passage at the rate named, upon being notified that such officer or officers or enlisted men are traveling upon military duty. Such notification must be issued by the adjutant general, and may be by telegraph or by filing a copy of the order issued by the adjutant general for such transportation with the station or ticket agent or conductor. This rate shall apply to officers or men traveling under orders, either single or in companies, so that