

cure a reconveyance of such land from the state if still held by it, upon the following conditions:

(a) That such land was acquired by said corporation by deed executed and delivered in the year 1929, after May 15th in said year, and that ever since said land shall have been the property of and in possession of said corporation, subject to said claim of forfeiture, and shall have been continuously used by said corporation for religious or charitable purposes; that said land has been expressly exempted from taxation by reason of such use for 1930 and subsequent years; that failure to pay taxes for 1929, or any part thereof, or to apply for exemption therefrom, was due to mistake, inadvertence, or oversight.

(b) Such corporation shall make application for reconveyance of such land to the county auditor of the county in which the same is situated on or before December 31, 1939, supported by affidavit as to the existence of the conditions hereinbefore set forth.

Sec. 2. Application to be sent to Tax Commissioner.—Upon the filing of such application, the county auditor shall transmit the same, with the accompanying papers, and with his certificate as to the exemption of such land from taxation and any other pertinent facts, to the Minnesota Tax Commission or its successor in authority.

Sec. 3. Commission to execute deed.—Upon approval of the application as complying with the conditions hereof, the commission or its successor in authority shall execute and deliver a conveyance of such land from the State of Minnesota to such corporation, in form approved by the attorney general, which conveyance shall have the force and effect of a quitclaim deed from the state, free and clear from the lien of any taxes for 1929 and other liens, if any, whereon such forfeiture was based.

Approved April 15, 1939.

CHAPTER 277—S. F. No. 1233

An act to amend Mason's Minnesota Statutes of 1927, Section 2554, Subdivision 6, relating to public highways and defining the term emergency.

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

Section 1. **Emergency defined.**—That Mason's Minnesota Statutes of 1927, Section 2554, Subdivision 6, is hereby amended to read as follows:

“The commissioner of highways may conduct the work or any part thereof, incidental to the construction and maintenance of the trunk highways by labor employed therefor or by contract. In cases of construction work, the Commissioner of Highways shall first advertise for bids for contracts and if no satisfactory bids are received, he shall have the right to reject all bids and readvertise or do the work by labor employed therefor. When work is to be let under contract he shall publish a notice to that effect, for three successive weeks prior to the date such bids are to be received, in such local newspaper or other periodicals as may be deemed advisable, provided that in case of emergency requiring immediate action, contract may be awarded without published notice.

Emergency shall be defined as the doing of such work on the highways of the State of Minnesota as is necessary for immediate action in order to maintain existing highways in a passable condition. Provided, no emergency shall be declared to exist except upon the written authority of the highway commissioner or his deputy.”

Approved April 15, 1939.

CHAPTER 278—S. F. No. 1300

An act relating to the limitation of tax levies and expenditures in certain counties; and to amend Laws 1931, Chapter 102, Section 4.

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

Section 1. **Limitation of tax levies and expenditures in certain counties.**—Laws 1931, Chapter 102, Section 4, is hereby amended so as to read as follows:

“Section 4. So long as any bonds issued pursuant hereto or any bonds issued in refundment of bonds issued pursuant hereto remain outstanding, unless a sum equal to the full principal and interest to maturity thereon be held in the sinking fund for the retirement thereof, the maximum amount of obligations incurred and expenditures made in any year shall not exceed \$70,000 for revenue fund purposes nor \$35,000 for poor