

the supposed forfeiture. Such application shall be considered by the County Board and the County Auditor as in the case of application under Section 1983 of Mason's Minnesota Statutes of 1927, and shall thereafter be submitted to the Minnesota Tax Commission with the recommendation of the County Board and the County Auditor. The Tax Commission shall consider said application and if it determines that the conditions above referred to exist, it shall order the County Auditor to record and file in the manner in which the original certificate of forfeiture was recorded and filed, a certificate of cancellation which shall refer to said original certificate, the provisions of this act and the proceedings taken pursuant hereto and state that the original certificate is void because the lands described therein were exempt from taxation under the Laws of the United States during the year upon which the supposed forfeiture was based, or that the said certificate is void because such lands were owned by the State or some subdivision or department thereof at the time said supposed forfeiture took place or that such title did not in fact forfeit to the State because the service of the notice of forfeiture was defective or other reason. If the lands described in such certificate became subject to taxation in any year subsequent to the year upon which the supposed forfeiture was based, but the taxes for such subsequent year or years were not levied or assessed against said lands, or if levied and assessed have been cancelled, taxes shall be levied and assessed against said lands as in the case of omitted taxes and any cancelled taxes shall be reinstated as the case may require; and in the case of non-exempt lands any cancelled taxation shall be reinstated. Taxes for all years subsequent to the supposed forfeiture shall be levied and assessed as in the case of omitted taxes.

Approved April 20, 1939.

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CHAPTER 313—S. F. No. 1388

*An act amending Mason's Minnesota Statute 2554-20, as amended, relating to the powers of the commissioner of highways.*

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

**Section 1. Powers of commissioner of highways.**—Mason's Minnesota Statute 2554-20 is hereby amended to read as follows:

"2554-20. The commissioner of Highways is authorized to cooperate with the United States government or any duly constituted agency, bureau or department thereof in supervising construction, maintenance and/or improvements of public highways within the state of Minnesota.

"The commissioner of highways is authorized when requested by the United States Government, or any agency, bureau or department thereof, to act in disbursing and accounting of federal and other funds for such public highways or projects, provided, the total cost of such projects has been made available by the United States Government, or any duly constituted agency or bureau thereof or obligated by any other agency, either public or private in whose behalf the work is undertaken."

Approved April 20, 1939.

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CHAPTER 314—S. F. No. 1390

*An act to amend Mason's 1927 Minnesota Statutes, Section 2545, relating to the width of bridges and culverts.*

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

**Section 1. Width of bridges and culverts.**—That Mason's 1927 Minnesota Statutes, Section 2545 is hereby amended to read as follows:

"2545. All bridges and culverts, and approaches thereto, on any road hereafter established or improved, except cartways, shall be at least *twenty (20)* feet wide; and when such bridge in its construction or repair shall be raised three feet or more above the level of the bank on either side of any river, stream, gully or ravine, then such bridge and approaches shall be at least *twenty-four (24)* feet wide and provided with substantial railings."

Approved April 20, 1939.

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CHAPTER 315—S. F. No. 1393

*An act relating to old age assistance, amending the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 3199-18 and 3199-26, and adding new provisions.*