

petition and shall require such evidence as it deems necessary to enable it to ascertain the truth of the matters alleged. If the board finds upon the evidence that the petitioner is entitled to reinstatement hereunder, it shall adopt a resolution stating the facts and authorizing such reinstatement. Thereupon the county auditor shall note the reinstatement upon his records and shall pay over to the county treasurer the amount deposited by the petitioner, but if the petition be denied the deposit shall be refunded. If such reinstatement is made after May 1st, 1941, the county auditor shall levy taxes for the year 1941 on said land as in the case of omitted taxes.

Approved April 1, 1941.

CHAPTER 109—S. F. No. 159

An act relating to the taxation of certain cooperative associations, and amending Mason's Supplement 1940, Section 2394-5, Paragraph (e).

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

Section 1. Law amended—taxation of co-operative associations.—Mason's Supplement 1940, Section 2394-5, Paragraph (e), is hereby amended so as to read as follows:

“(e) Cooperative or mutual rural telephone associations, and cooperative associations organized under the provisions of Laws 1923, Chapter 326, as amended, which are engaged in the transmission and distribution of electrical heat, light or power upon a mutual, and cooperative plan in areas outside the corporate limits of any city or village.”

Approved April 1, 1941.

CHAPTER 110—S. F. No. 494

An act relating to dependent, neglected, and delinquent children, and to amend Mason's Supplement 1940, Sections 8637, 8638, and 8641.

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

Section 1. Law amended—jurisdiction of District Court—jurisdiction of Probate Court.—Mason's Supplement 1940, Section 8637, is hereby amended to read as follows: