

or in which the validity of such sale may arise, the tax receipt, or the treasurer's duplicate thereof, or other record of the payment of such tax in the office of the county auditor or county treasurer, shall be prima facie evidence of such payment; but such payment shall not be established by parol testimony only. In such action, the county in which the land is situated, or the state, if either claim any interest in the land sold under such judgment, may be made a party defendant, in which case the county attorney shall appear on behalf of such county or state, or both.

Approved April 18, 1911.

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CHAPTER 246—S. F. No. 135.

*An Act to amend chapter 419 of the General Laws of Minnesota for the year 1909, and to authorize the refunding of certain fees paid into the county treasury by judges and clerks of probate courts.*

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

**Refundment of fees paid into county treasurer by judges and clerks of probate court.**—Section 1. That chapter 419 of the General Laws of Minnesota for 1909, be and the same is hereby amended so that section one of said act shall read as follows:

"Section 1. That all acts of judges of probate and clerks of probate courts collecting and retaining fees as authorized and prescribed by law in all counties of the State of Minnesota, having a population of 200,000, or less, prior to the enactment of chapter 322 of General Laws of 1907, be and the same are hereby declared to be lawful." And be it *further provided*, that all judges of probate and clerks of probate courts in all such counties aforesaid who have collected fees as aforesaid and have paid the same into the county treasury, be and they are hereby entitled to have said fees refunded to them by their respective counties, upon filing with the board of county commissioners of their county, a properly verified and itemized bill thereof, which bill shall be audited and allowed by the board of county commissioners, and warrants drawn therefor on the county treasurer the same as for other bills against the county.

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

Approved April 18, 1911.