

assessment of property for the purpose of taxation which may be required of him by the commissioner of taxation; (j) To perform all other duties prescribed by Sections 8 and 9, of this act, which are not in conflict with the provisions of this section.

Sec. 15. Subd. 15. **Change from county assessor to supervisor of assessments.** If, after a county assessor has been employed for a period of not less than two years in any county, the board of county commissioners shall determine that the interests of the county may be equally well served by a supervisor of assessments, it may revoke the appointment of the county assessor and abolish the office. It shall then appoint a supervisor of assessments as provided by this act.

Sec. 16. **Effective date.** This act shall take effect and be in force from and after its passage.

Approved April 25, 1947.

CHAPTER 532—S. F. No. 905

An act relating to gift taxes; amending Minnesota Statutes 1945, Section 292.12, and repealing Minnesota Statutes 1945, Section 292.13.

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

Section 1. Minnesota Statutes 1945, Section 292.12, is amended to read as follows:

292.12. **Refundment; commissioner to determine amount; manner of payment; exception.** *Subdivision 1.* The commissioner of taxation shall determine the amount of any taxes paid by, or collected from, any person in excess of the amount of tax legally due from him under the provisions of this chapter if claim therefor is filed with the commissioner of taxation within two years after such tax was paid or collected. He shall cause to be refunded in the manner provided by law the amount of tax paid or collected *in excess of the amount legally due*, plus interest thereon at the rate of six per cent per annum from the date of the payment or collection of the tax until the date the refund is paid. The amount necessary to pay such refunds is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, and the state treasurer shall pay warrants therefor out of any

funds in the state treasury not otherwise appropriated. No refund shall be denied merely because the tax was voluntarily paid or no protest made of its payment. *Refund shall not be made of taxes collected by the method provided in Minnesota Statutes 1945, Section 292.09, Subdivision 2, or Section 271.06.*

Subd. 2. Denial of claim; suit by taxpayer. If the claim is denied in whole or in part, the taxpayer may commence an action against the commissioner to recover any overpayments of taxes claimed to be refundable, but for which the commissioner has issued no certificate of refundment. Such action may be brought in the district court of the district in which lies the county of his residence or principal place of business or if an estate or trust, of the principal place of its administration, or in the district court for Ramsey County. Such action may be commenced after the expiration of six months after the claim is filed if the commissioner has not then taken final action thereon, and shall be commenced within 18 months after the notice of the order denying the claim. If the commissioner has not acted within two years after the claim is filed it shall be considered denied.

Sec. 2. **Repealer.** Minnesota Statutes 1945, Section 292.13, is hereby repealed.

Approved April 25, 1947.

CHAPTER 533—S. F. No. 941

An act relating to distressed school districts; amending Minnesota Statutes 1945, Section 9.19.

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

Section 1. Minnesota Statutes 1945, Section 9.19, is amended to read as follows:

9.19. **Distressed school districts.** Any school district or school territory within the state, having a bonded and floating indebtedness on December 31, 1946, of more than 50 per cent of the assessed valuation of the real and personal property within said district or territory, whether organized or dissolved, for the year 1946 and over 50 per cent of the area of which is owned by the state or has become forfeited to the state for taxes shall be deemed and held to be a distressed school district.

Approved April 25, 1947.