

*notice, try and determine the said appeal upon the record of the state agency as certified to it and in said determination shall be limited to the issue as to whether the order of the state agency is fraudulent, arbitrary or unreasonable. No new or additional evidence shall be taken on such appeal or introduced by any party to such hearing on appeal in the district court, unless such new or additional evidence, in the opinion of the court, is necessary to a more equitable disposition of the appeal. If the court shall find the order of the state agency fraudulent, arbitrary or unreasonable, the court shall make an order declaring the order of the State Agency null and void, giving its reasons therefor, and shall order the State Agency to take further action in said matter not inconsistent with the determination of the court.*

*During the pendency of said appeal, if the state agency has awarded old age assistance to a recipient, said old age assistance shall be paid to him pending the determination of said appeal. If said appeal shall be from the order of the state agency raising or lowering the amount paid to a recipient, and if the order of the state agency shall not be sustained, then the recipient shall receive the amount, if any, theretofore fixed by the county agency.*

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

Approved April 26, 1937.

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#### CHAPTER 483—H. F. No. 60

*An act to amend Laws 1935, Chapter 300, Sections 3 and 5, relating to real estate taxes and tax proceedings and defenses thereto.*

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

Section 1. Law amended.—That Laws 1935, Chapter 300, Section 3, is hereby amended so as to read as follows:

“Sec. 3. Payment of portion of tax.—Before filing such petition, and as a condition precedent thereto, the petitioner shall pay to the county treasurer at least 50 per cent of the tax levied for said year against the property involved, unless permission to file such petition without such payment is obtained as herein provided, *which payment shall be endorsed by the county treasurer on the original petition before the same may be filed. Permission to file such petition without such payment may be obtained as herein provided.* The

petitioner, upon ten days' notice to the county attorney and to the county auditor, *given at least ten days prior to said 1st day of June*, may apply to the court for permission to file said petition without such payment, and if it is made to appear (1) that the proposed review is to be taken in good faith (2) that there is probable cause to believe that the property may be held exempt from the tax levied or that the tax may be determined to be less than 50 per cent of the amount levied, and (3) that it would work a hardship upon petitioner to pay 50 per cent of such taxes, the court may permit the petition to be filed without such payment, or may fix a lesser amount to be paid as a condition precedent to the right to file the same. *Payment of the amount so fixed shall be endorsed on the order by the county treasurer.*

*If the court shall allow the filing of the petition without such payment or shall fix the amount to be paid, then the matter shall stand for trial without further payment. In all other cases, if the proceedings instituted by the filing of such petition have not been completed before November 1st next following the filing of such petition, the petitioner shall pay 50 per cent of the remaining unpaid taxes for the current year or 50 per cent of the remaining unpaid taxes based upon the probable value of said property, if such value has been found by the court upon application as aforesaid. Failure to make payment of such additional amount shall operate automatically to dismiss the petition and all proceedings thereunder unless such payment is waived by an order of the court upon application as hereinafter provided. The petitioner, upon 10 days' notice to the county attorney and to the county auditor, given at least 10 days prior to said November 1st, may apply to the court for an order waiving the requirement of such additional payment upon the same grounds as set forth herein for relief from the requirement to pay the original 50 per cent of such taxes, except that he must show that the tax may be determined to be less than 75 per cent of the amount levied. The county treasurer shall issue duplicate receipts for such additional payment, one of which shall be filed by the petitioner in such proceeding."*

Section 2. Law amended.—That Laws 1935, Chapter 300, Section 5, is hereby amended so as to read as follows:

"Sec. 5. Trial of action.—Such petition, without any answer, return or other pleading thereto, shall stand for trial at any general term in session when the same is filed, or if the court be not then in session, then at the next general or special term appointed to be held in said county; and if no such term be appointed to be held within 30 days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district upon ten days' notice. The county attorney of the county in which

said taxes are levied shall take charge of and prosecute such proceedings, but the county board may employ any other attorney to assist him. At the term at which such petition comes on for trial it shall take precedence of all other business before the court. The court shall without delay summarily hear and determine the claims, objections or defenses made by said petition and shall direct judgment accordingly, and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

*"Any time after the filing of such petition and before the trial of the issues raised thereby, when the defense or claim presented is that the property has been partially, unfairly or unequally assessed, or that such parcel has been assessed at a valuation greater than its real or actual value, the attorney representing the state in said proceedings may serve on the petitioner or his attorney, and file with the clerk of the district court, an offer to reduce the valuation of any tract or tracts to a valuation set forth in the offer. If, within ten days thereafter, the petitioner or his attorney shall give notice in writing to the county attorney that the offer is accepted, he may file same with proof of such notice, and thereupon, the clerk shall enter judgment accordingly. Otherwise the offer shall be deemed withdrawn and evidence thereof shall not be given; and if a lower valuation than specified in said offer be not found by the court, no cost or disbursements shall be allowed to the petitioner, but the costs and disbursements of the state including interest at 6 per cent on the tax based on the amount of such offer from and after the 1st day of November of the year such taxes are payable, shall be taxed in its favor and included in the judgment and when collected shall be credited to the county revenue fund, unless the said taxes were paid in full before the 1st day of November of the year in which such taxes were payable in which event interest shall not be taxable."*

Approved April 26, 1937.

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#### CHAPTER 484—H. F. No. 94

*An act to amend Extra Session Laws 1935, Chapter 95, Section 23, relating to the state wide system of old age assistance with particular reference to the manner of payment and of reimbursement of counties by the state.*

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