

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 Otherwise the offer shall be deemed withdrawn and evidence thereof shall not be given; and if a lower valuation than specified in said offer be not found by the court, no cost or disbursements shall be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.

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:

Section 1. **Law amended.**—That Section 23 of Chapter 95 Extra Session Laws of 1935 be and the same hereby is amended so as to read as follows:

Section 23. **Who shall pay old age assistance.**—Each old age assistance granted under this act shall be paid by the county in which an old age assistance certificate is issued and while the same is in effect. *The cost of old age assistance grants in each county shall be borne as follows:*

(a) *Payments shall be made by the state to the counties of that portion of old age assistance paid by the Federal government and the state on or before the 20th day of each month for the succeeding month upon requisition from the counties as to the amount required for said succeeding month. The expense of old age assistance grants shall be borne one-third thereof by the state from state funds; one-sixth thereof from the counties by county funds; and one-half thereof from Federal funds; provided that in the event Federal funds shall be inadequate to pay in full 50 per cent of all old age assistance paid by each county, then the available federal funds shall be paid ratably and proportionately to the several counties in the proportion which the total amount of old age assistance paid by each county bears to the total amount of old age assistance paid by all counties of the state.*

(b) Not exceeding one-fourth of any funds available for administrative purposes shall be used to defray necessary expenses of the state agency in the supervision of the old age assistance laws of this state, and the balance shall be used to repay the counties pro rata in the proportion the total number of recipients in the county bears to the total number of recipients in the state for the period in question.

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

Approved April 26, 1937.

CHAPTER 485—S. F. No. 97

An act relating to the sale and redemption of lands forfeited to the state for taxes for the years 1928 or 1929.

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