

CHAPTER 441—S. F. No. 507

An act to amend Mason's Supplement 1940, Sections 2164-12a and 2164-12b, providing for the cancellation of certificates of forfeiture that have been erroneously recorded and filed.

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

Section 1. Law amended.—That Mason's Supplement 1940, Section 2164-12a, is hereby amended so as to read as follows:

"2164-12a. Cancellation of certificates of forfeiture for lands which were exempt.—Where a certificate of forfeiture required by Laws of 1935, Chapter 278, Section 8, Subdivision (f), describing lands which were exempt from taxation under the Laws of the United States in the year upon which the supposed forfeiture is based, or which describes lands that were owned by the State of Minnesota or some department or subdivision thereof at the time the supposed forfeiture took place or lands which, because of defective service of the notice of forfeiture or other reason, the title thereto did not in fact forfeit to the State, has been erroneously recorded or filed, *such forfeiture may be set aside and such certificate may be cancelled in the manner herein provided.*"

Sec. 2. Law amended.—That Mason's Supplement 1940, Section 2164-12b, is hereby amended so as to read as follows:

"2164-12b. Same—application by owner.—The owner at the time of forfeiture or someone authorized to act in his or its behalf shall file an application for cancellation with the county auditor submitting therewith a statement of the facts of the case and satisfactory proof that the supposed forfeiture *was erroneous upon one or more of the grounds hereinbefore stated. Such application may be made by the county auditor when he has knowledge of the facts.* Such application shall be considered by the county board and the county auditor as in the case of application under Section 1983 of Mason's Minnesota Statutes of 1927, and shall thereafter be submitted to the *commissioner of taxation* with the recommendation of the county board and the county auditor. The *commissioner of taxation* shall consider said application and if *he* determines that the *supposed forfeiture was erroneous upon such grounds* he shall order the county auditor to record and file in the manner in which the original certificate of forfeiture was recorded and filed a certificate of cancellation which shall refer to said original certificate, the provisions of this act, and the proceedings taken pursuant hereto, and state that the original certificate is void *upon the grounds so determined. Upon compliance with such order by the county auditor, the supposed*

forfeiture and original certificate thereof shall be void. Unless exempt the lands affected by such cancellation shall be deemed to have been subject to taxation as if the supposed forfeiture had not occurred, and all taxes and assessments which have been cancelled or omitted be reinstated or levied and assessed as in the case of omitted taxes, as the case may require."

Approved April 25, 1941.

CHAPTER 442—S. F. No. 659

An act to amend Mason's Supplement 1940, Section 205, relating to the compensation of court reporters.

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

Section 1. Law amended—**Compensation of court reporters.**—That Mason's Supplement 1940, Section 205, be and the same is hereby amended so as to read as follows:

"The judges, by an order filed with the county auditors annually on or before the first Monday in May, 1941, and on or before the first Monday in January, annually thereafter, shall fix and establish the salary of the court reporter at an amount not exceeding \$3,000.00 per year, and in such order shall apportion the salaries of the reporters in their respective districts among the several counties, and each county shall be required by such order to pay a specified amount thereof in monthly installments which amount shall be such proportion of the whole salary as the number of days work actually done by the reporter in the trial of cases in said county during the preceding year bears to the whole number so performed in the district. Each reporter shall have and maintain his residence in the district in which he is appointed, but if any reporter be appointed in two or more districts he may reside in either or any of them.

"The reporter in addition to his salary, shall be paid such sums as he shall pay out as necessary railway, traveling and hotel expenses while absent from the city or village in which he resides in the discharge of his official duties, such expenses to be paid by the county for which the same were incurred upon presentation of a verified, itemized statement thereof approved by the judge; and the county auditor of such county