

of gross earnings taxes the application may be made directly to the *Commissioner* without the favorable action of the county board and county auditor, and the *Commissioner* shall direct that any gross earnings taxes which may have been erroneously or unjustly paid shall be applied against unpaid taxes due from the applicant for said refundment. But no reduction, abatement or refundment of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality. The *Commissioner* may refer any question that may arise in reference to the true construction of this chapter to the attorney general, and his decision thereon shall be in force and effect until annulled by the judgment of a court of competent jurisdiction. The *Commissioner* shall forward to the county auditor a copy of the order by *him* made in all cases in which the approval of the county board is required. The *Commissioner* may by written order abate, reduce or refund any penalty imposed by any law relating to taxation, if, in his opinion, the enforcement of such a penalty would be unjust and inequitable. Such order shall, in the case of real and personal property taxes, be made only on application and approval as provided in this section; in the case of all other taxes, such order shall be made on application of the taxpayer to the *Commissioner* and shall be valid only if approved in writing by the attorney general."

Approved April 25, 1941.

CHAPTER 455—H. F. No. 1580

An act relating to compensation, fees and clerk hire of the register of deeds in certain counties; amending Laws 1929, Chapter 87, as amended by Laws 1933, Chapter 321.

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

Section 1. Law amended.—Laws 1929, Chapter 87, Section 1, as amended by Laws 1933, Chapter 321, Section 1, is hereby amended to read as follows:

"Section 1. Salary of register of deeds in certain counties.—In each county of this state now or hereafter containing more than 60 and less than 80 congressional townships, and which now has, or may hereafter have, a population of more than 45,000 and less than 75,000 inhabitants, according to

the last preceding federal or state census, the salary of the register of deeds shall be \$2,500 per annum. Such register of deeds shall charge and collect the same fees as are now provided by law for entering and recording any deed or other instrument and for making abstracts of title except that for making abstracts of title he shall charge the sum of twenty cents for each necessary entry."

Sec. 2. Law amended.—Laws 1929, Chapter 87, Section 2, is hereby amended to read as follows:

"Section 2. Clerk hire for register of deeds in certain counties.—In any such county the county commissioners may allow a sum not to exceed \$5,000 per annum for clerk hire in said register of deeds office. At the end of each month the register of deeds shall furnish each of the clerks and deputies employed in his office with a certificate showing the compensation such clerk or deputy is entitled to for such month and upon the presentation of such certificate the county auditor shall issue to such clerk or deputy his warrant upon the county treasurer for the amount thereof. The allowance for clerk hire shall in all cases be for actual services rendered. At the first meeting in January and annually thereafter the county commissioners shall fix the amount to be allowed for such clerk hire during said year."

Sec. 3. Law amended.—Laws 1929, Chapter 87, Section 3, is hereby amended to read as follows:

"Section 3. Fees to be turned into county treasury.—All fees collected by the register of deeds of such counties shall be turned into the county treasury of said counties."

Sec. 4. Law repealed.—Laws 1929, Chapter 87, Section 4, is hereby repealed.

Approved April 25, 1941.

CHAPTER 456—H. F. No. 61

An act relating to waiver of immunity by the state from suit in connection with the construction or repair of state highways and conferring jurisdiction on the district court of the State of Minnesota to try such issues; providing for the service of process; fixing the venue of such actions; authorizing an appeal from the judgment of such action and