

Any consignør failing to comply with any of the provisions of this act shall be subjected to a penalty of \$25.00, to be recovered by the aggrieved consignee or purchaser.

All track scales now or hereafter used by common carriers or by shippers of coal for the purpose of weighing carload lots of coal shall be under the control and jurisdiction of and subject to inspection by such commission, and such scales over which the said commission assumes control and jurisdiction, shall be exempt from the jurisdiction of sealers of weights and measures."

Approved March 25, 1943.

CHAPTER 174—S. F. No. 436.

(AMENDING SECTION 270.10 AND 271.06 MINNESOTA STATUTES 1941.)

An act relating to procedure in the department of taxation, amending Mason's Supplement 1940, Sections 2362-9(a), 2362-9(c), 2362-15(a), 2362-15(d), and 2362-19(b).

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

Section 1. **Law amended—orders—decisions—reports—to be in writing—approval by Attorney General.**—Mason's Supplement 1940, Section 2362-9, Subdivision (a), is hereby amended so as to read as follows:

"(a) All orders and decisions of the commissioner of taxation or any of his subordinates respecting any tax, assessment, or other obligation shall be in writing, filed in the offices of the department. No order or decision increasing or decreasing any tax, *on real or personal property, or the assessed valuation thereof, or other obligation relating thereto, the result of which is to increase or decrease the total amount payable including penalties and interest, by a sum exceeding \$300.00, and no order or decision increasing or decreasing any other tax by a sum exceeding \$100.00 exclusive of penalties and interest,* shall be made without the written approval of the commissioner or his deputy in each case. Written notice of every order granting a reduction, abatement, or refundment *of any tax on real or personal property or the assessed valuation thereof, or other obligation relating thereto, the result of which is to decrease the total amount payable including penalties and interest by a sum exceeding \$300, and of every order reducing, abating or refunding any other tax*

by a sum exceeding \$100 exclusive of penalties and interest, shall be given within five days to the attorney general. The attorney general shall forthwith examine such order, and if he deems the same proper and legal he shall approve the same in writing, and may waive the right of appeal therefrom in behalf of the state; otherwise he shall take an appeal from the order in behalf of the state as herein provided. *Provided however, that written approval of the commissioner or his deputy and written notice to the attorney general, shall not be required with respect to the following orders: (1) orders reducing assessed valuation of property by reason of its classification as a homestead; (2) orders involving property of the Department of Rural Credit; (3) orders not involving refunds which have the effect only of correcting income and franchise tax assessments to conform to the amounts shown on final returns filed as provided by Mason's Supplement 1940, Section 2394-39(e); (4) original orders for the refundment of gasoline taxes pursuant to the provisions of Mason's Supplement 1940, Section 2720-79.*"

Sec. 2. Law amended—bi-ennial report—contest.—Mason's Supplement 1940, Section 2362-9, Subdivision (c), is hereby amended so as to read as follows:

"(c) The commissioner shall include in the printed biennial report of the department a statement of all abatements, reductions, and refundments of assessments, taxes, or other obligations granted by the department during the biennium, *which require the written approval of the commissioner or his deputy, and of which written notice to the attorney general is required, under the provisions of Subdivision (a) of this section.* Provided, however, that all reductions of assessed valuation of more than \$50,000.00 and all reductions, refundments, or abatements of real estate tax of more than \$1,000.00 shall be separately shown in such *statement.* Such statement shall show the names of all taxpayers or other persons concerned, the original amount of each assessment, tax, or other obligation, the amount of abatement, reduction, or refundment allowed in each case, and the totals of the respective items, notwithstanding any provisions of law requiring secrecy to the contrary. The commissioner shall also include in such *statement the amount of all increases of taxes or assessments made by the department, classified in such manner as he may deem proper, but not showing the names of taxpayers or other persons concerned or the amounts in individual cases.*"

Sec. 3. Law amended—appeal—fee.—Mason's Supplement 1940, Section 2362-15, Subdivision (d), is hereby amended so as to read as follows:

“(d) At the time of filing the notice of appeal the appellant shall pay to the clerk of the board an appeal fee equal to ten cents for each one hundred dollars or fraction thereof of the amount at issue in the proceedings; provided, that the minimum fee shall be \$5 and the maximum fee \$15; provided further, that no appeal fee shall be required of the *commissioner of taxation, the attorney general*, the state or any of its political subdivisions. In any case where the foregoing provisions for determination of the appeal fee are inapplicable the amount of the fee shall be \$10.”

Sec. 4. **Law amended—pleadings.**—Mason’s Supplement 1940, Section 2362-19, Subdivision (b), is hereby amended so as to read as follows:

“(b) Within twenty days after notice of the making and filing of the order of the board, and in any case within sixty days after the making and filing of such order, the petitioner for review shall obtain from the supreme court a writ of certiorari, and shall serve the same upon the commissioner of taxation and upon all other parties appearing in the proceedings before the board, also upon the attorney general, unless he is the petitioner, and shall file the original, with proof of such service, with the clerk of the board. Every petitioner except the attorney general, *the commissioner of taxation, the state and its political subdivisions*, shall also pay to the clerk a fee of \$15 and file a bond or make a deposit in like manner and amount as in case of an appeal from the district court. The fee shall be disposed of as in such case. Return upon the writ shall be made to the supreme court and the matter shall be heard and determined by the court as in other certiorari cases, subject to the provisions hereof and to such rules as the court may prescribe for cases arising hereunder.”

Approved March 25, 1943.

CHAPTER 175—S. F. No. 565.

An act authorizing town boards and county boards, in certain counties with the consent of the commissioner of conservation, to construct and repair roads within the boundaries of state parks and limiting the amount to be spent in one year.

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

Section 1. **Towns Boards and County Boards in certain counties to extend roads.**—Town boards and county boards located in