

and satisfactory proof that the supposed forfeiture was erroneous upon one or more of the grounds stated in section 279.33. 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 270.07, 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 the 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, *specifically describing the land which did not in fact forfeit*, which shall refer to the original certificate, the provisions of sections 279.33 and 279.34, and the proceedings taken pursuant thereto, and state that the original certificate is void, *as to such lands*, upon the grounds so determined. Upon compliance with such order by the county auditor, the supposed forfeiture and original certificate thereof, *as to lands included therein but which the commissioner found by order did not in fact forfeit*, 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 7, 1947.

CHAPTER 280—S. F. No. 794

[Not Coded]

An act relating to and fixing the salaries of the deputies and other assistants to the sheriff in counties having in excess of 90 full or fractional townships, a valuation in excess of \$15,000,000, a population of less than 50,000 inhabitants and more than 14 organized villages; amending Laws 1945, Chapter 211, Section 3:

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

Section.1. Laws 1945, Chapter 211, Section 3, is amended to read as follows:

(23) To fish commercially in Namakan Lake:

Sec. 3. Deputies and their salaries. The sheriff in any such county shall appoint and employ a chief deputy who shall be paid an annual salary of \$2,400; a second deputy who shall be paid an annual salary of \$2,100; and a third deputy who shall be paid an annual salary of \$2,100; one jailer who shall be paid \$600 per annum; one additional deputy during such times as the district court is in session in his county, and such other and additional deputies, bailiffs, or court officers as may be required, ordered, or authorized by a judge of said district court, or by the county commissioners of said county, each such additional deputy, bailiff, or court officer to receive such salary as may be fixed by the County Board or the Judge but not in excess of \$175 per month. The salaries of all such deputies, jailers, bailiffs, and court officers shall be paid by the county. Provided, however, that *effective April 1, 1949*, the salary of the first deputy shall be \$2,100, and the salaries of the second and third deputies \$1,800 each, and the salaries fixed by the Court or the County Board shall not then exceed \$150 per month.

Approved April 7, 1947.

CHAPTER 281—S. F. No. 802

[Coded as Sections 221.47 to 221.53]

An act relating to regulation of motor carriers transporting petroleum products.

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

[221.47] **Carriers of petroleum.** Section 1. Subdivision 1. **"Petroleum carrier" defined.** The term "petroleum carrier" as used in this chapter means any person or corporation engaged in the business of transporting for hire over the public highways of this state petroleum products in bulk in quantities in excess of 2,000 gallons per load. The term petroleum carrier shall not apply to any corporation or person while engaged in transporting petroleum products in bulk between points or places wholly within a single city or village or wholly within a single group of contiguous cities or villages.

Subd. 2. **Sections 221.18 to 221.30 not applicable.** Provisions of Minnesota Statutes 1945, Sections 221.18 to 221.30,