

000 or so much thereof as may be necessary, for the purpose of this act.

Approved February 25, 1949.

CHAPTER 44—S. F. No. 16

An act amending Minnesota Statutes 1945, Section 231.20, relating to service of pleadings in matters before the railroad and warehouse commission.

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

Section 1. Minnesota Statutes 1945, Section 231.20, is amended to read as follows:

231.20. Answer. The respondent may file and serve by mail, upon the complainant *and the commission*, within 20 days after the service of the order, an answer alleging that it has already granted the relief demanded, or setting up any matter of defense. If the answer alleges the granting of the relief the complainant shall *serve by mail upon the respondent and the commission*, within 20 days, *its* reply admitting or denying such allegation. If *complainant* fails to reply, or admits the allegation, the proceedings shall be dismissed.

Approved February 26, 1949.

CHAPTER 45—S. F. No. 22

An act relating to reduction or abatement of assessed valuations or taxes; amending Minnesota Statutes 1945, Section 270.07.

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

Section 1. Minnesota Statutes 1945, Section 270.07, is amended to read:

270.07. Powers and duties of commissioner of taxation. The commissioner of taxation shall prescribe the form of all