

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

blanks and books required under this chapter. He shall hear and determine all matters of grievance relating to taxation. *Except as otherwise provided by law*, he shall have power to grant such reduction or abatement of assessed valuations or taxes and of any costs, penalties or interest thereon as he may deem just and equitable, and to order the refundment, in whole or in part, of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. Application therefor shall be submitted with a statement of facts in the case and the favorable recommendation of the county board or of the board of abatement of any city where any such board exists, and the county auditor of the county wherein such tax was levied or paid. In the case 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 such refundment. 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 February 26, 1949.

CHAPTER 46—S. F. No. 32

An act relating to the payment of fees for the issuance or re-issuance of state deeds to tax forfeited lands, and amend-