

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-

ing Minnesota Statutes 1945, Section 282.09, as amended by Laws 1947, Chapter 346.

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

Section 1. Minnesota Statutes 1945, Section 282.09, as amended by Laws 1947, Chapter 346, is amended to read:

282.09. Tax forfeited sale fund; fees. The county auditor and county treasurer shall place all moneys received through the operation of sections 282.01 to 282.13 in a fund to be known as the forfeited tax sale fund and all disbursements and costs shall be charged against that fund, when allowed by the county board. Compensation of members of the county board shall be at the rate of \$5.00 per day and mileage as now or hereafter fixed by law with the aggregate compensation of any member of a county board for services rendered hereunder not to exceed the sum of \$300 in any one year. Compensation of a land commissioner and his assistants, if a land commissioner is appointed, shall be in such amount as shall be determined by the county board. The county auditor shall receive fifty cents for each certificate of sale, each contract for deed and each lease executed by him, and in counties where no land commissioner is appointed such additional annual compensation, not exceeding \$300, as shall be fixed by the county board. Compensation of any other clerical help that may be needed by the county auditor or land commissioner shall be in such amount as shall be determined by the county board. All compensation provided for herein shall be in addition to other compensation allowed by law. Out of the gross proceeds in this fund there shall be paid to the state, in addition to any distribution of net proceeds therefrom, a fee of \$2.00 for each and every state deed hereafter issued or re-issued by the commissioner of taxation pursuant to the sale of any tax forfeited lands. Fees so charged shall be included in the annual settlement by the county auditor as hereinafter provided. On or before February one in each year, the commissioner of taxation shall certify to the state *auditor*, by counties, the total number of state deeds issued and re-issued during the preceding calendar year for which such fees are charged and the total amount thereof. When disbursements are made from the fund for repairs, refundments, expenses of actions to quiet title, or any other purpose which particularly affects specific parcels of forfeited lands, the amount of such disbursements shall be charged to the account of the taxing districts interested in such parcels. The county auditor shall

make an annual settlement of the net proceeds received from sales and rentals by the operation of sections 282.01 to 282.13, at the regular March settlement, for the preceding calendar year.

In all counties within whose territorial boundaries there is situated a city of the first class, from said "Forfeited Tax Sale Fund," the authorities duly charged with the execution of the duties imposed by sections 282.01 to 282.13, at their discretion, may expend moneys to reimburse any such city within said county for the expense incurred by said city in repairing any sewer or water main either inside or outside of any curb line situated along any property forfeited to the state for non-payment of taxes, and for the cutting down of weeds on all *tax-forfeited* lands. In any year, the moneys to be expended for the cutting down of weeds, shall not exceed in amount more than five per cent of the net proceeds of said "Forfeited Tax Sale Fund" during the preceding calendar year, or \$5,000, whichever is the lesser sum.

Approved February 26, 1949.

CHAPTER 47—S. F. No. 70

[Not Coded]

An act authorizing the establishment and maintenance of a memorial to Will H. Dilg in John A. Latsch State Park.

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

Section 1. **Will H. Dilg, memorial in Latsch State Park.** The commissioner of conservation is authorized to permit the construction in John A. Latsch State Park of a memorial in honor of Will H. Dilg, commemorating his services as a conservation leader in connection with the founding and organization of the Izaak Walton League of America and otherwise; provided, that the cost of construction and maintenance thereof shall be defrayed by the Izaak Walton League of America or others who may contribute thereto, without expense to the state. Such memorial shall be of such form and design as the commissioner shall approve, and shall be located upon such site, not exceeding 20 feet by 40 feet in size, as he shall designate within said park, which shall thereafter be set apart and maintained for the purposes of such memorial.

Approved February 26, 1949.