

payment of the same, and said purchaser shall be liable to the state therefor as provided for in Minnesota Statutes 1945, Section 90.07.

Approved February 26, 1949.

CHAPTER 74—H. F. No. 649

An act relating to the salary of the clerk of court in counties having more than 300,000 and less than 450,000 inhabitants, and to the number of his deputies; amending Minnesota Statutes 1945, Section 485.015.

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

Section 1. That Minnesota Statutes 1945, Section 485.015, be amended to read :

485.015. Ramsey county; salary of district court clerks. The salary of the clerk of the district court of each county in this state having more than 300,000 and less than 450,000 inhabitants shall be the sum of \$4,500 per annum.

Such clerk of the district court may appoint and employ one chief deputy *and thirteen deputies in addition to the juvenile court deputy provided by Minnesota Statutes 1945, Section 260.04. The appointment and employment of deputies other than the chief deputy shall be pursuant to the laws establishing civil service in such county.*

Approved February 26, 1949.

CHAPTER 75—H. F. No. 653

[Not Coded]

An act to fix the salary of the county attorney and to fix number of assistants and employees in the office of the county attorney in any county having more than 250,000 and less than 450,000 inhabitants; amending Laws 1945, Chapter 471, Section 4.

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

Section 1. Laws 1945, Chapter 471, Section 4, is amended to read:

Sec. 4. **Ramsey county; salary of county attorney.** The salary of the county attorney of each county having *more than 250,000 and less than 450,000* inhabitants shall be \$7,000 per annum. Such county attorney shall appoint and employ 7 assistants *who shall perform the duties given them by such county attorney, and three stenographers.*

Approved February 26, 1949.

CHAPTER 76—S. F. No. 23

[Coded as Section 375.192]

An act relating to classification of real property for ad valorem tax purposes; authorizing county boards to grant reductions of assessed valuations of real property erroneously classified as non-homestead.

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

[375.192] Section 1. **Reduction in assessed valuation of real property.** Upon written application by the owner of the property, the county board of each county shall have power to grant such reduction, for the current year, of the assessed valuation of any real property in that county which erroneously has been classified, for tax purposes, as non-homestead property, as is necessary to give it the assessed valuation which it would have received if it had been classified correctly. The application shall be made on a form prescribed by the commissioner of taxation. It shall include a statement of facts of ownership and occupancy, and shall be sworn to by the owner of the property before an officer authorized to take acknowledgments. Before it is acted upon by the county board, the application shall be referred to the county assessor or county supervisor of assessments of the county, who shall investigate the facts and attach his report of such investigation to the application.

Approved February 28, 1949.