

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.