

(7) Property of the clear value of \$3,000 transferred to each of the lineal ancestors of the decedent shall be exempt.

(8) Property of the clear value of \$1,000 transferred to each of the persons described in section 291.03, clause (3), shall be exempt.

(9) Property of the clear value of \$250 transferred to each of the persons described in section 291.03, clause (4), shall be exempt.

(10) Property of the clear value of \$100 transferred to each of the persons and corporations described in section 291.03, clause (5), shall be exempt.

Sec. 2. Minnesota Statutes 1949, Section 291.18, is amended to read:

291.18 Tax erroneously paid; refundment. When any tax imposed by this chapter shall have been paid or collected, other than by the methods provided in Sections 291.27 or 271.06, in excess of the amount legally due, the person or corporation paying the same shall be entitled to a refundment of the amount of such taxes overpaid, together with interest thereon at the rate of six per cent per annum from the date of payment, in the manner provided by section 291.32; provided that all applications for such refundment shall be made within two years from the date of the order of the Commissioner of Taxation or the probate court determining and assessing such tax or within two years from the date of the payment of the tax, whichever date is later.

Approved March 29, 1951.

CHAPTER 181—H. F. No. 352

(Not Coded)

An act relating to the office of the county abstract clerk in certain counties; amending Laws 1949, Chapter 603, Section 1, Subdivision 1.

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

Section 1. Laws 1949, Chapter 603, Section 1, Subdivision 1, is amended to read:

Section 1. **Abstract clerk in certain counties.** Subdivision 1. In all counties of the state now or hereafter containing not less than 19 nor more than 21 organized townships, and having a population of not less than 35,000 nor more than 39,000 inhabitants according to the 1940 federal census, and having a taxable valuation, exclusive of moneys and credits, of not less than \$19,000,000 and not more than \$23,000,000, the board of county commissioners *may* appoint a county abstract clerk whose term of office shall be for four years and until his successor is appointed and shall have qualified.

Approved March 29, 1951.

CHAPTER 182—H. F. No. 354

An act authorizing county boards in counties having more than 300,000 and less than 450,000 inhabitants to appropriate money for transportation and incidental expenses of its probation officers; amending Minnesota Statutes 1949, Section 636.16.

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

Section 1. Minnesota Statutes 1949, Section 636.16, is amended to read:

636.16 Contingent fund for expenses. *The county board in each of said counties shall appropriate annually a sum of money, a contingent fund of \$6,000 per annum, for the payment of transportation and incidental expenses incurred by its Probation Officer and his deputies to be paid out only upon order of the court upon proper vouchers. Such probation officer, and deputies may be reimbursed for actual mileage traveled when using their own automobiles in the performance of their duties which shall be paid to them only out of the above fund.*

Approved March 29, 1951.