

by the taxpayer with respect to a subsequent year, and disallowed by the commissioner of taxation prior to January 1, 1943, and (2) the claim is filed before December 1, 1943. If the claim is not filed within three and one-half years after the return is filed, (four and one-half years if the return covers a taxable period beginning after December 31, 1942, and ending before December 31, 1946), or, to the extent that it refers to bad debts or worthless stock losses, within five years after the return is filed, the refund shall not exceed the amount paid within two years prior to the filing of the claim. Upon the filing of a claim the commissioner shall examine the same and shall make and file written findings thereon denying or allowing the claim in whole or in part and shall mail a notice thereof to the taxpayer at the address stated upon the return. If such claim is allowed in whole or in part, the commissioner shall issue his certificate for the refundment of the excess paid by the taxpayer, with interest at the rate of two percent per annum computed from the date of the payment or collection of the tax until the date the refund is paid to the taxpayer, and the state auditor shall cause such refund to be paid out of the proceeds of the taxes imposed by this act, as other state moneys are expended. So much of the proceeds of such taxes as may be necessary are hereby appropriated for that purpose.

Approved June 29, 1959.

EXTRA SESSION

CHAPTER 59—H. F. No. 113

An act relating to the taxation of real and personal property, providing for a correction of administrative and clerical errors in the assessment, levy and extension of such taxes; amending Minnesota Statutes 1957, Sections 270.07 and 274.09.

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

Section 1. Minnesota Statutes 1957, Section 270.07, is amended to read:

270.07 Additional powers. *Subdivision 1.* 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.

Subd. 2. The commissioner of taxation, on application of the county auditor with the approval of the county board, may order the correction of any administrative and clerical errors in the assessment, levy and extension of ad valorem taxes other than valuation.

Sec. 2. Minnesota Statutes 1957, Section 274.09, is amended to read:

274.09 Correction of false lists and returns. If the county auditor has reason to believe or is informed that any person has given to the assessor a false statement of his personal property, or that the assessor has not returned the

full amount of all property required to be listed in his town or district, or has omitted, or made an erroneous return of, any property subject to taxation, he shall proceed, at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge the owners of such property on the tax lists with the proper amount of taxes. For such purpose the county auditor may issue compulsory process, require the attendance of any person whom he may suppose to have a knowledge of the property, or its value, and may examine such person, on oath, in relation to such statement or return. In all such cases, before making the entry on the tax list, the county auditor shall notify the person required to list that he may have an opportunity to show that his statement or the return of the assessor is correct; and the county auditor shall file in his office a statement of the facts or evidence upon which he made such corrections. In no case shall the county auditor reduce the amount returned by the assessor without the written consent of the *commissioner of taxation*, on a statement of the case submitted by the county auditor or the party aggrieved.

Approved June 29, 1959.

EXTRA SESSION

CHAPTER 60—H. F. No. 97

An act authorizing the temporary assignment of a judge to serve and perform the duties of a probate judge in another county; amending Minnesota Statutes 1957, Section 525.051.

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

Section 1. Minnesota Statutes 1957, Section 525.051, is amended to read:

525.051 Temporary assignment of judges. *Except for the reasons prescribed by Minnesota Statutes 1957, Section 525.05 relating to disqualification of a probate judge, if for any other reason it is necessary to assign a judge to perform the duties of the probate judge of any county, the chief judge of the district court of the judicial district in which the county is situated, upon the petition of any person, may assign any probate judge to serve and discharge the duties of the probate judge in any such county at such times as the chief judge shall determine. Such judge temporarily assigned to serve and discharge the duties of the probate judge in such other county*