

as required by the regulations of the director of social welfare or the state board of health and such further records as it shall deem necessary for the administration of such home. All nursing homes established under this act shall comply with the standards required by the state board of health, and the director of social welfare for their operation.

Approved April 20, 1951.

CHAPTER 611—H. F. No. 1001

An act relating to procedure in the department of taxation; amending Minnesota Statutes 1949, Section 270.10, Subdivision 3.

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

Section 1. Minnesota Statutes 1949, Section 270.10, Subdivision 3, is amended to read:

270.10 Subd. 3. **Statement of reductions.** The commissioner shall *maintain as a public record in the department* a statement of all abatements, reductions, and refundments of assessments, taxes, or other obligations granted by the department during the biennium, which require the written approval of the commissioner or his deputy, and of which written notice to the attorney general is required, under the provisions of subdivision 1 of this section; and, all reductions of assessed valuation of more than \$50,000 and all reductions, refundments, or abatements of real estate tax of more than \$1,000 shall be separately shown in such statement. Such statement shall show the names of all taxpayers or other persons concerned, the original amount of each assessment, tax, or other obligation, the amount of abatement, reduction, or refundment allowed in each case, and the totals of the respective items, notwithstanding any provisions of law requiring secrecy to the contrary. The commissioner shall include in such statement the amount of all increases of taxes or assessments made by the department, classified in such manner as he may deem proper, but not showing the names of taxpayers or other persons concerned or the amounts in individual cases.

Approved April 20, 1951.