continually for more than forty years, he shall receive one-half of the compensation allotted to his office at the time of such retirement for the remainder of his life, to be paid at the time and in the manner provided by law.

Approved April 20, 1931.

## CHAPTER 254-H. F. No. 1079

An act amending Laws 1929, Chapter 37, relating to the allowance for clerk hire in certain counties.

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

Section 1. Salary of county auditor and of clerks in certain counties.—That Laws 1929, chapter 37, section 2, be amended to read as follows:

"Sec. 2. The salary of the County Auditor of any such county shall be Two Thousand Five Hundred Dollars (\$2,500.00) per annum, and said County Auditor shall be allowed not to exceed Twenty Four Hundred Dollars (\$2,400.00) for clerk hire in said office; provided, that in any county where the public service would appear to demand it, the county commissioners may grant an additional sum for clerk hire in the office of the county auditor."

Approved April 20, 1931.

## CHAPTER 255-H. F. No. 1185

An act to permit any city of the first class located in a county having a population of not less than 275,000 inhabitants and not more than 350,000 inhabitants to reduce assessments for local improvements in certain cases and providing the procedure for such reduction.

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

- Section 1. Reduction of special assessments in certain cases.—Any city in this state may reduce the amount of any assessment against property benefited by local improvements where such assessment was made against any forty (40) acre tract of land in such city and from which assessment an appeal to the District Court and Supreme Court has been taken, but which appeal was not taken within the time limited by law.
- Sec. 2. Such reduction may be made upon application by the owner of any land against which an assessment has heretofore been levied or made as herein provided. Upon the filing of such application the council or body charged with the duty of making assessments shall investigate the same and may deny the same without hearing, but if it shall determine that such application is meritorious it shall cause a hearing to be had, and shall cause ten days notice of such hearing to be given to the applicant, and may give notice to such other persons as it may deem advisable. At such hearing evidence may be received as to the matter under investigation, and the council or other body charged with the duty of making assessments shall make such order as in its judgment shall be proper.
- Sec. 3. In the event such application is granted in whole or in part the assessment shall be revised so far as practicable in the same manner as the original assessment was made, and in the event that such original assessment has been confirmed by the Court application shall be made to said Court to confirm the revised assessment in the same manner as application is made to confirm the original assessment, and said Court shall have the power to confirm said assessment as revised or refuse to confirm same. After any such assessment is modified or reduced the officers charged with the duty of collecting the assessment shall revise their records so as to show the modification or change in said assessment.
- Sec. 4. In the event that any such property has been sold to a third party at tax sale for delinquent taxes which include any installment of said assessment the modification of reduction shall effect only the installments of said assessments not included in said such sale, but if the property has been sold to the state for delinquent taxes including any installment of said assessment the modification or reduction shall extend to said installments in the same manner as though there had been no sale.

Approved April 20, 1931.