

ships having a taxable valuation of more than \$250,000 but not exceeding \$300,000 the rate shall not exceed two and one-half mills; and in townships having a taxable valuation exceeding \$300,000 the rate shall not exceed two mills.

Approved April 25, 1941.

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#### CHAPTER 452—H. F. No. 660

*An act relating to conditional sales contracts for motor vehicles.*

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

**Section 1. Sale of repossessed motor vehicles.**—Whenever any motor vehicle is possessed or repossessed by the seller or assignee of the seller under and by virtue of a default in the terms of any contract of sale conditioned that the title to the property for or on account of which the same was given shall remain in the vendor, the person possessing or repossessing the same, in the event that 50 per cent or more of the original purchase price has been paid, shall hold and retain such motor vehicle in his possession, and shall not sell or dispose of the same or transfer title thereto, for a period of 30 days after the date of such possession or repossession. During such 30 day period the purchaser under such contract may regain possession thereof and reinstate the contract by payment of the amount due on the contract.

Approved April 25, 1941.

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#### CHAPTER 453—H. F. No. 897

*An act to amend Mason's Supplement 1940, Section 3199-26, sub-section (9), increasing the authority of county welfare boards relating to the release of old age assistance liens.*

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

**Section 1. Law amended—release of old age assistance liens in certain cases.**—Mason's Supplement 1940, Section 3199-26, sub-section (9), is hereby amended to read as follows:

“(9) Whenever the county agency of the county granting assistance to a recipient is satisfied that the collection of the amount paid him as old age assistance will not be jeopardized or that the release of the lien against his property in whole, or in part, is necessary for the maintenance or support of the recipient, his spouse, minor or incapacitated children, or *whenever the county agency is satisfied by competent evidence that the major portion of the investment in the recipient's homestead was made by the children of the recipient by personal services in the home or otherwise and that substantial justice can only be done by the release of said lien*, it may, with the approval of the state agency, release such lien with respect to all or part of the real property of the recipient, and such release, or a certified copy thereof, shall be filed with the register of deeds of each county where the lien certificate is filed.”

Approved April 25, 1941.

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#### CHAPTER 454—H. F. No. 1487

*An act relating to the powers and duties of the commissioner of taxation and amending Mason's Minnesota Statutes of 1927, Section 1983.*

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 1983, is hereby amended, so as to read as follows:

“1983. **Powers of commissioner of taxation.**—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. *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