

“(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

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 said refundment. But 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."

Approved April 25, 1941.

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#### CHAPTER 455—H. F. No. 1580

*An act relating to compensation, fees and clerk hire of the register of deeds in certain counties; amending Laws 1929, Chapter 87, as amended by Laws 1933, Chapter 321.*

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

Section 1. Law amended.—Laws 1929, Chapter 87, Section 1, as amended by Laws 1933, Chapter 321, Section 1, is hereby amended to read as follows:

"Section 1. Salary of register of deeds in certain counties.—*In* each county of this state now or hereafter containing more than 60 and less than 80 congressional townships, and which now has, or may hereafter have, a population of more than 45,000 and less than 75,000 inhabitants, according to