In determining the liability of a county for amount of poor relief paid by a municipality in excess of one mill on the taxable value of the property in the municipality, the assessed valuation of moneys and credits as finally equalized in 1942 should be included in the taxable value. OAG June 19, 1948 (339-M) (614-R).

Under the town system where the city poor commissioner is paid a separate salary for supervising relief of the poor in the city, such expense may be included in computing the amount due for reimbursement from the county. OAG Sept. 2, 1949 (339-M).

If deemed correct by the county board and if within the liability of the county under section 263.10, must be paid in full; may not be compromised; nor may the city withdraw a claim or refrain from certifying it. A claim constituted by statute when certified to the county auditor and found correct by the county board is a valid claim against the county and must be paid. OAG March 7, 1951 (339-M).

Regardless of the source of the money expended by the city of Winona for poor relief purposes the county of Winona is liable to the city of Winona for 75 percent of the expense incurred in excess of an amount equal to a one-mill tax on the property of the city. OAG Dec. 19, 1952 (339-M).

263.12 APPLICATION

HISTORY. Amended, 1949 c 232 s 1.

CHAPTER 264

ST. LOUIS COUNTY

264.01 to 264.04 Local, St. Louis county.

CHAPTER 265

COUNTY OLD AGE PENSION SYSTEM

265.01 to 265.22 Repealed, 1947 c 220 s 1.

EMPLOYMENT, SECURITY

CHAPTER 268

DEPARTMENT OF EMPLOYMENT SECURITY

NOTE: See, Beeland v Kaufman, 174 So. 516.

268.01 TRANSFER OF POWERS AND DUTIES

HISTORY. 1939 c 431 art 7 s 2(d).

NOTE: Laws 1953, Chapter 603, created a department of employment security to succeed the division of employment and security (section 268.12).

Review of Laws 1943, Chapter 650, commenting upon changes in the Minnesota employment and security law. 31 MLR 51.

Social legislation; definition of employment. 32 MLR 414.

Priority on distribution of insolvent estates between federal and state claims for unemployment taxes. 32 MLR 833.

Integration of private pension plans to unemployment compensation and social security. 35 MLR 610.

Deductibility of employer contributions to employees-benefit plan. 37 MLR 126.

Bona fide intention to benefit employees. 37 MLR 132.

Limitation on the nature and amount of deductions. 37 MLR 136.

Where an employer's plant was closed down for two weeks primarily for vacation purposes pursuant to a union contract with employer, and an employee, who was a member of the union but not entitled to vacation pay because of lack of necessary length of service, filed a claim for benefits under the Minnesota employment and security law for the vacation period, such unemployment is to be voluntary, precluding employee from right to unemployment compensation benefits. Jackson v Minneapolis Honeywell, 234 M 52, 47 NW(2d) 449.

268.02 COMMISSIONER OF EMPLOYMENT SECURITY; POWERS, DUTIES

HISTORY. 1917 c 113 s 1; 1921 c 81 s 15; Mason's 1927 s 4046, 4254; 1939 c 431 art 7 s 2(d).

Payments which the bankruptcy court ordered the trustee to make in respect of wages earned by bankrupt's employees prior to the bankruptcy and having priority did not lose their identity as "wages" and hence were subject to assessments of employment taxes. United States v Fogarty, 164 F(2d) 26.

The cost of liability insurance upon state-owned cars operated by the division of employment and security is a proper charge against the administration fund of the division. OAG Oct. 1, 1948 (885-A).

268.03 DECLARATION OF PUBLIC POLICY

Vacation shut-down as voluntary unemployment. 36 MLR 413.

Effect of lump sum severance payment on liability for unemployment compensation benefit. 36 MLR 113.

Allowance of benefits during vacation shutdown when claimant is not qualified for vacation pay. 36 MLR 426.

In reviewing an order or determination of an administrative board, the supreme court will go no further than to determine whether the evidence was such that the board might reasonably make the order or determination which it made. Where there is any evidence reasonably tending to sustain the finding of the director of the division of employment and security it will not be disturbed by the appellate court on review. In the instant case the decision of the director affirming the findings of fact and decision of the appeal tribunal is affirmed. Hamlin v Coolerator Co., 227 M 437, 35 NW(2d) 616.

In reviewing a decision of the director of the division of employment and security, inquiry is limited to a determination of whether the director kept within his jurisdiction; whether he proceeded upon a correct theory of the law; whether his action was arbitrary, oppressive, or unreasonable, and so the exercise of his will rather than his judgment; and whether there was evidence upon which he might make the determination he made.

Where employees become unemployed due to a lockout, they are eligible for unemployment benefits under our law regardless of whether or not they have participated in a labor dispute which furnishes a motive for the lockout.

The term "lockout" as used in section 268.09, subdivision 1 (6), stands by itself, and it is not necessary that it occur "during the period of negotiation in any labor dispute and prior to the commencement of a strike."

Where 12 employers join together for collective bargaining with a union and a strike is called against three of such employers, after which the other nine lock out their employees, the unemployment of employees of the nine employers so locked out is due to a "lockout" and not due to a "strike."

Whether employees originally eligible for unemployment compensation under our law remain eligible subsequent to the commencement of the unemployment presents no question for judicial determination under the facts of this case. Bucko v Quest, 229 M 131, 38 NW(2d) 225.

Unemployment compensation statutes were enacted during a period of distress and were designed to relieve hardship caused by unemployment due to no fault of the employee. A liberal construction is generally accorded to statutes regarded as humanitarian. Disqualifying provisions of such statutes must be narrowly construed. Nordling v Ford Motor Co., 231 M 68, 42 NW(2d) 576.

The unemployment compensation act was designed to meet only evils which follow involuntary unemployment, with benefits to be paid to persons unemployed through no fault of their own, and was not designed to take care of the same evils which might follow from voluntary unemployment. Jackson v Minneapolis Honeywell, 234 M 52, 47 NW(2d) 449.

An employee who is discharged because of technological changes in the employer's busines, and upon dismissal receives severance payments in accordance with existing contract between the employer and its employees, computed on the basis of the length of service of the employee, payable in a lump sum upon dismissal and not dependent upon the employee's employment status after discharge, is not thereby rendered ineligible for unemployment benefits. Ackerson v Western Union, 234 M 271, 48 NW(2d) 338.

268.04 DEFINITIONS

HISTORY. Ex1936 c 2 s 2; Mason's Supp s 4337-22; 1937 c 43 s 1; 1937 c 306 s 1; 1939 c 443 s 1; 1941 c 554 s 1; 1943 c 650 s 1; 1945 c 376 s 1; 1947 c 432 s 1, 2; 1947 c 574 s 1; 1949 c 665 s 1; 1951 c 442 s 1; 1953 c 97 s 1, 2.

Unemployment compensation; effect on union member refusing offer of employment, acceptance of which would subject him to penalties or expulsion from the union. 31 MLR 748.

Master and servant, social legislation, employment defined. 32 MLR 414.

Unemployment compensation. 33 MLR 42.

Uniform employment definition as applied to multistate workers. 34 MLR 272.

The effect of lump sum severance payments on eligibility for unemployment compensation benefits. 36 MLR 113.

Employment on merit. 37 MLR 246.

The evidence warranted denial of unemployment benefits for a week not worked on the ground that workers had received vacation allowances in excess of maximum weekly unemployment benefits. Hamlin v Coolerator Co., 227 M 437, 35 NW(2d) 616.

Laws 1945, Chapter 376, cannot be construed to permit an individual to file a valid initial claim for unemployment benefits when at the time of such filing he is regularly and continuously employed but who anticipates that he will be separated from his employment sometime in the near future. The purpose of his filing the claim was to freeze his benefit year, his base period, the weekly benefit amount, and the maximum benefit to which he would be entitled for the purpose of making two benefit years available without the necessity of having at least four weeks of employment in the third and fourth calendar quarters of the base period for the second benefit year. Kalin v Oliver Iron Mining Co., 228 M 328, 37 NW(2d) 365.

Independent contractors are not covered by the state employment and security law. Under the provisions of the Minnesota employment and security law, section 268.06, subdivision 4, the director of the division of employment and security had no authority to cancel out benefits charged to an employer's account by the employer's voluntary contribution in excess of one-tenth of one percent of the employer's payroll for the purpose of reducing the employer's contribution rate. Nicollet Hotel Co. v Christgau, 230 M 67, 40 NW(2d) 622.

Where an employer's plant was closed down for two weeks primarily for vacation purposes pursuant to a union contract with employer, and an employee, who was a member of the union but not entitled to vacation pay because of lack of necessary length of service, filed a claim for benefits under the Minnesota employment and security law for the vacation period, such unemployment is to be voluntary, precluding employee from right to unemployment compensation benefits. Jackson v Minneapolis Honeywell, 234 M 52, 47 NW(2d) 449.

An employee who is discharged because of technological changes in the employer's business, and upon dismissal receives severance payments in accordance with existing contract between the employer and its employees, computed on the basis of the length of service of the employee, payable in a lump sum upon dismissal and not dependent upon the employee's employment status after discharge, is not thereby rendered ineligible for unemployment benefits. Ackerson v Western Union, 234 M 271, 48 NW(2d) 338.

In order for a labor dispute to disqualify an employee for unemployment benefits under our employment and security law, such dispute must be in progress at the establishment at which the claimant was or is employed. Determination of whether a unit of employment is a separate "establishment" must be based on all the facts relating to the relationship of the employee to the unit of employment rather than on a determination of whether an entire enterprise or industry is highly integrated for the purpose of efficient management or production. Nordling v Ford Motor Co., 231 M 68, 42 NW(2d) 576.

268.05 UNEMPLOYMENT COMPENSATION FUND

HISTORY. Ex1936 c 2 s 3; 1937 c 451 s 1; Mason's Supp s 4337-23; 1939 c 443 s 2; 1941 c 554 s 2; 1945 c 376 s 2; 1949 c 605 s 2; 1953 c 97 s 3, 4.

Under the provisions of section 268.05, the director of the division of employment and security may enter into an interstate arrangement whereby a claimant who has earned wage credits in one state and later taken up his residence in another state, is entitled to file a claim in the latter "paying state" against the state in which the wage credits were earned, called the "liable state." OAG Nov. 29, 1946 (885-B).

268.06 CONTRIBUTIONS FROM EMPLOYERS

HISTORY. Ex1936 c 2 s 4; 1937 c 206 s 2; Mason's Supp s 4337-24; 1939 c 443 s 3; 1941 c 554 s 3; 1943 c 650 s 2; 1945 c 376 s 3; 1947 c 32 s 1-8; 1947 c 432 s 3, 4, 5, 11; 1947 c 600 s 7; 1949 c 526 s 1; 1949 c 605 s 3, 4, 5, 6, 15, 17, 18; 1953 c 97 s 5-8; 1953 c 288 s 1.

Priority of distribution between federal and state claims for unemployment taxes going out of the insolvency of the employer. 32 MLR 833.

Effect of lump sum severance payment on eligibility for unemployment compensation benefits. 36 MLR 113.

Where the director of the division of employment and security errs in dismissing an appeal for lack of jurisdiction, the case will be remanded to the director with directions to proceed to decide the appeal on its merits. Where the director has jurisdiction of an appeal from a determination of a referee, it is the duty of the director to decide the appeal on its merits and not dismiss it for lack of jurisdiction. Christgau v Fine, 223 M 452, 27 NW(2d) 193.

Classifications based upon numerical distinctions relative to corporate structure, employees, profits, and like matters have frequently been upheld, where the distinc-

tions made for a reasonable relationship to the objects of the legislation, even though some inequality may have resulted therefrom. General Mills v Division of Employment, 224 M 306, 28 NW(2d) 847.

The legislature, being the sole arbiter of the purposes for which taxes are levied and of the persons and property upon which the tax for public purposes shall operate, has the power to classify property for taxation, subject only to the restrictions that persons or property within the same class be treated equally and that the classification have a fair relationship to the subject of the legislation. General Mills v Division of Employment, 224 M 306, 28 NW(2d) 847.

The standard of protection afforded by the United States constitution, amendment 14 (the equal protection clause), is the same as that extended by Minnesota Constitution, Article IX, Section 1, requiring that taxes be uniform upon the same class of subjects. Courts are not at liberty to speculate upon considerations motivating the legislature, or to declare void legislative classifications where there is some reason therefor, even though the courts may not have the same regard as did the legislature for the reasoning upon which the classification is founded. General Mills v Division of Employment, 224 M 306, 28 NW(2d) 848.

Independent contractors are not covered by the state employment and security law. Under the provisions of the Minnesota employment and security law, section 268.06, subdivision 4, the director of the division of employment and security had no authority to cancel out benefits charged to an employer's account by the employer's voluntary contribution in excess of one-tenth of one percent of the employer's payroll for the purpose of reducing the employer's contribution rate. Nicollet Hotel Co. v Christgau, 230 M 67, 40 NW(2d) 622.

Where there is any evidence reasonably tending to sustain the findings of the director of the division of employment and security they will not be disturbed on review. In reviewing an order or a determination of an administrative board, the appellate court will go no further than to determine whether the evidence was such that the board might reasonably make the order or determination which was made. Honeymead Products Co. v Christgau, 234 M 108, 47 NW(2d) 754.

The right of employee to benefits under the unemployment compensation law could not be questioned under an appeal taken pursuant to a statutory provision permitting a review by the employer of benefit charge or rate of contributions, regardless of whether the appeal followed a timely protest by the employer after receiving notice of determination, or followed a re-determination by director acting within discretionary power conferred upon him. Larson v Christgau, 234 M 561, 51 NW(2d) 63.

In the operation of "twin cities ordinance plant" under a cost plus fixed fee contract, the plant having no connection with the operation of the manufacturers peace time plant, and where the manufacturer was not liable for a special war risk tax under the Minnesota employment and security law except for the operation of the ordinance plant, payment of the tax was an expense incident to carrying out the contract and the manufacturer must be reimbursed in full by the United States for the amount of the special taxes paid to the state. Federal Cartridge v United States, 77 F Supp 380.

268.07 BENEFITS PAYABLE

HISTORY. Amended, 1949 c 605 s 7, 8; 1951 c 442 s 3; 1953 c 587 s 1.

Uniform employment definition as applied to multi-state workers. 34 MLR 272.

Laws 1945, Chapter 376, cannot be construed to permit an individual to file a valid initial claim for unemployment benefits when at the time of such filing he is regularly and continuously employed but who anticipates that he will be separated from his employment sometime in the near future. The purpose of his filing the claim was to freeze his benefit year, his base period, the weekly benefit amount, and the maximum benefit to which he would be entitled for the purpose of making two benefit years available without the necessity of having at least four weeks of employment in the third and fourth calendar quarters of the base period for the second benefit year. Kalin v Oliver Iron Mining Co., 228 M 328, 37 NW(2d) 365.

268.08 PERSONS ELIGIBLE TO RECEIVE BENEFITS

HISTORY. Amended, 1949 c 605 s 9; 1953 c 97 s 9; 1953 c 699 s 10.

The right of employees who participate in a labor dispute to unemployment compensation when the employment institutes a local act. 34 MLR 271.

Integration of private pension plans to unemployment and workmen's compensation and social security. 35 MLR 610.

The evidence warranted a denial of unemployment benefits for a week not worked on the ground that workers had received vacation allowance in excess of maximum weekly unemployment benefits. Hamlin v Coolerator Co., 227 M 437, 35 NW(2d) 616.

The Unemployment Compensation Act providing that the employee shall not be eligible to receive benefits where he has received vacation allowance in excess of the weekly benefit amount, was inserted to meet the argument that vacation pay was remuneration for services rendered prior to the vacation period, and it is not permissible to infer therefrom that where a plant is shut down for a vacation period pursuant to a union contract, employees who are not eligible for vacation pay should be entitled to unemployment benefits. Jackson v Minneapolis-Honeywell, 234 M 52, 47 NW(2d) 449.

Under the provision of subdivision 23 of section 268.04, providing that an individual shall be deemed unemployed during any week in which he performs no service and with respect to which no wages are payable to him, acceptance by an employee of severance payments in accordance with a collective bargaining contract which gives the employee affected by the major change in operating methods the option to receive a lump sum payment computed on the length of service without regard to the employees employment status after discharge, did not preclude an employee who otherwise qualified for compensation from being deemed unemployed and entitled to compensation. Ackerson v W. U. Tel. Co., 234 M 271, 48 NW(2d) 338.

268.09 DISQUALIFIED FROM BENEFITS

Labor dispute disqualification provisions and lockout as they relate to unemployment compensation. 34 MLR 271.

In reviewing a decision of the director of the division of employment and security, inquiry is limited to a determination of whether the director kept within his jurisdiction; whether he proceeded upon a correct theory of the law; whether his action was arbitrary, oppressive, or unreasonable, and so the exercise of his will rather than his judgment; and whether there was evidence upon which he might make the determination he made.

Where employees become unemployed due to a lockout, they are eligible for unemployment benefits under our law regardless of whether or not they have participated in a labor dispute which furnishes a motive for the lockout.

The term "lockout" as used in MSA, section 268.09, subdivision 1 (6), stands by itself, and it is not necessary that it occur "during the period of negotiation in any labor dispute and prior to the commencement of a strike."

Where 12 employers join together for collective bargaining with a union and a strike is called against three of such employers, after which the other nine lock out their employees, the unemployment of employees of the nine employers so locked out is due to a "lockout" and not due to a "strike."

Whether employees originally eligible for unemployment compensation under our law remain eligible subsequent to the commencement of the unemployment presents no question for judicial determination under the facts of this case. Bucko v Quest, 229 M 131, 38 NW(2d) 225.

Where 12 employers were bargaining with the union as a unit and, after a strike was called against three employers the remaining nine locked out their employees, the employees who were locked out were not disqualified from unemployment compensation by rejection of an employment offer which would have required

the acceptance of employees of all 12 employers, and would have required the end of a strike which had been called against the three. Bucko v Quest Co., 229 M 131, 38 NW(2d) 223.

In order for a labor dispute to disqualify an employee for unemployment benefits under our employment and security law such labor dispute must be in progress at the establishment to which the claimant was or is employed. Determination of whether a unit of employment within the meaning of the disqualifying provisions must be based on the facts relating to the relationship of the employee to the unit of employment rather than on the determination of whether an entire enterprise or industry is highly integrated or unified for the purpose of efficient management or production. Nordling v Ford Motor Co., 231 M 68, 42 NW(2d) 576.

268.10 CLAIMS FOR BENEFITS

HISTORY. Ex1936 c 2 s 8; 1937 c 306 s 5; Mason's Supp s 4337-28; 1939 c 443 s 7; 1941 c 554 s 7; 1943 c 650 s 6; 1945 c 376 s 7; 1947 c 600 s 1; 1951 c 442 s 4, 5; 1953 c 97 s 10, 12.

Judicial review by extraordinary remedies. 33 MLR 570, 685, 700.

Judicial review of administrative agency orders. 34 MLR 550.

Effect of lump sum severance payments on eligibility for benefits. 36 MLR 113.

Where the director of the division of employment and security errs in dismissing an appeal for lack of jurisdiction, the case will be remanded to the director with directions to proceed to decide the appeal on its merits. Where the director has jurisdiction of an appeal from a determination of a referee, it is the duty of the director to decide the appeal on its merits and not dismiss it for lack of jurisdiction. Christgau v Fine, 223 M 452, 27 NW(2d) 193.

Where an employer's plant was closed down for two weeks primarily for vacation purposes, pursuant to a union contract with employer, and an employee, who was a member of the union but not entitled to vacation pay because of lack of necessary length of service, filed a claim for benefits under the Minnesota employment and security law for the vacation period, such unemployment is to be voluntary, precluding employee from right to unemployment compensation benefits. Jackson v Minneapolis Honeywell, 234 M 52, 47 NW(2d) 449.

Determination by the director of the division of employment and security of an employee's right to benefits under the unemployment compensation law became final in the absence of an appeal by the employer within ten days after the delivery of the notification of such determination. Larson v Christgau, 234 M 561, 51 NW(2d) 63.

Notice of separation required by the state labor commissioner submitted by an employer upon the form provided by the commissioner and indicating the employer's reason for discharging an employee, is a privileged communication even though proceedings had not yet been initiated by a claim for unemployment benefits. The employee has no cause of action for libel based upon the statement in the notice. White v United Mills, 240 Mo 443, 208 SW(2d) 803.

268.11 EMPLOYERS COVERAGE

HISTORY. Ex1936 c 2 s 9; Mason's Supp s 4337-29; 1937 c 306 s 6; 1941 c 554 s 8; 1947 c 600 s 2; 1949 c 605 s 10; 1953 c 97 s 13, 14.

268.12 CREATION

HISTORY. Ex1936 c 2 s 10; 1937 c 306 s 7; Mason's Supp s 4337-30; 1939 s 441 s 42; 1939 c 443 s 8, 10; 1941 c 554 s 9; 1943 c 650 s 7; 1945 c 376 s 9; 1947 c 600 s 3-6; 1949 c 605 s 15; 1949 c 739 s 8; 1951 c 442 s 6-10; 1951 c 713 s 29; 1953 c 97 s 15; 1953 c 603 s 1; 1953 c 612 s 1.

Disclosure of confidential social welfare records. 36 MLR 414.

Self incrimination; confession covered by police; legislative investigations; production of writings; bodily or mental examination; jurisdictional limits of the privilege; waiver by testifying. 34 MLR 1.

The cost of liability insurance upon state-owned cars operated by the division of employment and security is a proper charge against the administration fund of the division. OAG Oct. 1, 1948 (885-A).

268.13 RECIPROCAL BENEFIT ARRANGEMENTS

State funds appropriated by the state law to the division of employment and security are controlled by the provisions of Laws 1939, Chapter 431, Article II, section 16, but if federal law supersedes any inconsistent provision of state law, federal funds credited to the employment and security administration fund must be spent as determined by the federal authority. Except as herein stated the Reorganization Act of 1939 is not in conflict with the requirements of section 268.15 or other state laws relating to the employment and security division. OAG July 16, 1948 (885-A-1).

Under the provisions of section 268.05, the director of the division of employment and security may enter into an interstate arrangement whereby a claimant who has earned wage credits in one state and later taken up his residence in another state, is entitled to file a claim in the latter "paying state" against the state in which the wage credits were earned, called the "liable state." OAG Nov. 29, 1946 (885-B).

Interstate arrangements may be entered into by the director of the division of employment and security in those cases where a claimant has earned wage credits in one state but later took up his residence in another. The claimant may file a claim in the paying state against the state in which wage credits were earned. OAG Nov. 29, 1946 (885-B).

268.14 FREE EMPLOYMENT OFFICES

HISTORY. Amended, 1949 c 605 s 11.

Effect of credit provisions of Federal Employment Tax Act upon the distribution of insolvent assets between the federal and state claims. 35 MLR 470.

Section 268.14, as amended by Laws 1949, Chapter 605, authorizes the director of the division of employment and security to establish auxiliary employment offices and to employ officials as agents or as employment and security representatives on a part-time or temporary basis to perform certain services. These temporary employees are not under civil service. OAG May 4, 1949 (644-B).

268.16 COLLECTION OF CONTRIBUTIONS

HISTORY. Ex1936 c 2 s 14; Mason's Supp s 4337-34; 1941 c 554 s 13; 1943 c 650 s 9; 1945 c 376 s 13; 1949 c 605 s 12, 13; 1951 c 55 s 1; 1953 c 97 s 17.

Priority and effect of liens on the distribution of insolvent assets between federal and state claims for employment taxes. 31 MLR 479.

268.17 PROTECTION OF RIGHTS AND BENEFITS

Where an employer's plant was closed down for two weeks primarily for vacation purposes pursuant to a union contract with employer, and an employee, who was a member of the union but not entitled to vacation pay because of lack of necessary length of service, filed a claim for benefits under the Minnesota employment and security law for the vacation period, such unemployment is to be voluntary, precluding employee from right to unemployment compensation benefits. Jackson v Minneapolis Honeywell, 234 M 52, 47 NW(2d) 449.

268.18 RETURN OF BENEFITS; OFFENSES

HISTORY. Ex1936 c 2 s 16; Mason's Supp s 4337-36; 1941 c 554 s 15; 1951 c 442 s 11; 1953 c 97 s 18.

268.23 SEVERABLE

HISTORY. Amended, 1949 c 605 s 14.

268.231 EFFECTIVE RATE; SUBSEQUENT YEARS

HISTORY. 1949 c 605 s 16.

268.24 Unnecessary.

TAXATION

SUPERVISION

CHAPTER 270

DEPARTMENT OF TAXATION

270.01 DEPARTMENT CREATED

HISTORY. 1907 c 408 s 1; 1909 c 294; 1925 c 426 art 14 s 1; MS 1927 s 2354, 5340; 1939 c 431 art 6 s 1; M Supp s 2362-1.

Federal Revenue Act of 1951. 36 MLR 632, 864.

270.02 COMMISSIONER OF TAXATION

HISTORY. Amended, 1949 c 739 s 3; 1951 c 478 s 1; 1951 c 713 s 30.

270.03 Repealed, 1943 c 160 s 1.

270.05 MINNESOTA TAX COMMISSION ABOLISHED; POWERS AND DUTIES TRANSFERRED

HISTORY. 1913 c 401 s 1; MS 1927 s 252; 1939 c 431 art 6 s 3; M Supp 2362-3.

270.06 POWERS AND DUTIES

Tax valuation of iron ore. 34 MLR 389.

270.07 ADDITIONAL POWERS

HISTORY. Amended, 1949 c 45 s 1.

Where a railroad company leased a portion of its right-of-way to an individual for commercial purposes and the individual constructed buildings thereon, the buildings are taxable as personal property and should have been listed, assessed and taxed against the individual owner of the building. OAG June 16, 1949 (408).

A tax spread against a lot purchased by the village for village purposes may be cancelled by application to the commissioner of taxation. OAG March 12, 1947 (414-A-11).

Where an assessment is made against a taxpayer on personal property which he does not own and a judgment obtained, he may apply for relief to the commissioner of taxation who upon a favorable recommendation by the county board and county auditor may order such reduction of taxes, costs, penalties, or interest as he deems equitable. OAG Aug. 16, 1950 (421-A-8).