

"For the performance of all of the duties hereinabove set forth, except such as are enumerated in subdivisions 'fifth' (5th) and 'seventh' (7th) of this section, the village recorder shall receive such compensation as shall be fixed and determined by the village council of his village; and the village council shall fix his compensation by resolution thereof at their first regular meeting after the annual village election in each and every year."

Compensation
to be fixed
by village
council.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 3, 1899.

CHAPTER 116.

S. F. No. 152.

An act establishing a board of equalization in incorporated cities having a population of less than ten thousand (10,000) inhabitants.

Boards of
equalization
in cities of
less than
10,000.

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

SECTION 1. That in all incorporated cities within the State of Minnesota having a population of less than ten thousand (10,000) inhabitants (except cities whose charters provide for a board of equalization), the mayor, city recorder, or city clerk and aldermen of each of said cities shall constitute and be the board of equalization thereof. Such board shall meet on the fourth (4th) Monday of June at the rooms where meetings of the common council are usually held, for the purpose of reviewing the assessments of property in such city, and they shall immediately proceed to examine, ascertain and see that all taxable property in their city has been properly placed upon the list, and duly valued by the assessor; and in case any property, real or personal, shall have been omitted, by inadvertence or otherwise, it shall be the duty of said board to place the same upon the list, with the true value thereof, and proceed to correct the assessment, so that each tract or lot of real property, and each article, parcel or class of personal property shall be entered on the assessment list at the true and full value thereof; but the assessment of the property of any person shall not be raised until such person shall have been duly notified of the intent of the board so to do. And on the application of any person considering himself aggrieved, they shall review the assessment and correct the same as shall appear to them just. A majority of said officers are au-

Mayor, city
recorder and
the aldermen
to constitute.
Duties.

Meetings
when held.

thorized to act at such meeting, and they may adjourn from day to day until they shall finish the hearing of all cases presented to them. All complaints and grievances of individuals, residents of the city, in reference to the assessment of personal property, shall be heard and decided by the city board.

Complaints of non-residents to be heard by county board.

Provided, that the complaints of non-residents in reference to the assessment of any property, real or personal, and of others in reference to any assessment made after the meeting of the city board of equalization, shall be heard and determined by the county board.

Duty of assessor to attend meetings of board.

SEC. 2. It shall be the duty of the assessor to attend the meeting of the city board of equalization, with his assessment books and papers, and note all changes and additions made by the board and correct his work accordingly.

Mayor and aldermen to receive \$3 per day.

SEC. 3. The mayor and aldermen of each city of the class mentioned in the title of this act shall each receive as compensation for his services as a member of the board of equalization three (3) dollars per day for each day of actual service; *provided, however*, that no member shall receive pay for more than three days in each year.

Provisions of act, how made available.

SEC. 4. Any city in the class mentioned in the title of this act which may wish to avail itself of the provisions of this act shall do so by a resolution of its common council expressly accepting the provisions hereof, which resolution shall be adopted by a four-fifths (4-5) vote of all the members-elect of such council and be approved by the mayor of such city; and this act shall not apply to any such city until the adoption as aforesaid of such resolution.

SEC. 5. This act shall take effect and be in force from and after Nov. 1, 1899.

Approved April 3, 1899.

S. F. No. 809.

CHAPTER 117.

Tax levy, rate for state, county, etc.

An act to amend section one thousand five hundred and fifty-eight (1558) of chapter eleven (11), general statutes of one thousand eight hundred and ninety-four (1894), relating to tax levy rate per cent. for state, county and other purposes.

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