

CHAPTER 297—H. F. No. 301.

An act to amend Section 1981, General Statutes 1913, relating to the duties of county auditors and assessors; and fixing the compensation of assessors in certain cases.

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

Section 1. Assessment books and blanks to be delivered to assessors on the last Thursday in March when assessors shall meet for purpose of receiving instructions, etc.—The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on the last Thursday of March of each year.

The assessors shall meet at the office of the county auditor on said day for the purpose of receiving instructions as to their duties under the laws of the state. Provided, however, that the Minnesota tax commission may in its discretion change the date of such meeting in any county as it deems best in which case such meeting shall be held on the date fixed by said commission.

Sec. 2. Assessors to receive \$3 and mileage at 5c per mile.—Each assessor attending such meetings shall receive as compensation for such service the sum of three dollars and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from, the county seat to be computed by the usually traveled route and paid out of the county treasury.

Sec. 3. This act shall take effect and be in force from and after January 1, 1918.

Approved April 17, 1917.