

Subd. 2. In the course of the exercise of his duties and responsibilities under this act, the state fire marshal shall wherever practicable employ a practice of spot checking and issuance of certificates of compliance, with respect to persons subject to this act, to limit costs of enforcement of the safety standards established pursuant to this act.

Subd. 3. All information reported to or otherwise obtained by the state fire marshal or his representative, which contains or relates to a trade secret, as referred to in section 1905 of title 18 of the United States Code, or otherwise constitutes a trade secret under law, shall be considered confidential for the purpose of such laws, except that such information may be disclosed to other officers or employees concerned with carrying out this act or when relevant in any proceeding under this act.

Sec. 9. [73.72] **Federal moneys.** The state fire marshal may accept any and all moneys provided for or made available to this state by the United States of America or any department or agency thereof with respect to prescribing, setting, and enforcing rules, regulations, and safety standards for the transportation of natural and other gas by pipelines in accordance with the provisions of federal law and any rules or regulations promulgated thereunder and the state fire marshal is further authorized to do any and all things, not contrary to the laws of this state, required of this state by such federal law and the rules and regulations promulgated thereunder in order to obtain such federal moneys.

Approved June 6, 1969.

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CHAPTER 989—S. F. No. 1121

[Coded]

*An act authorizing counties to appoint a county assessor to value and assess all property in the county; amending Minnesota Statutes 1967, Sections 273.05, Subdivision 1, and 273.051.*

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

Section 1. [273.052] **Appointment; application.** *Any county in the state of Minnesota, notwithstanding any other provision of law to the contrary, is hereby authorized and empowered to pro-*

**Changes or additions indicated by italics, deletions by ~~strikeout~~.**

*vide for the assessment of all taxable property in the county by the county assessor.*

*This section shall not apply to counties described in Minnesota Statutes, Chapter 391, or property assessable in cities or villages whose assessor has the powers of a county assessor pursuant to section 273.063, or property which is by law assessed by the commissioner of taxation.*

**Sec. 2. [273.053] Assessment; expenses.** *Any county electing in accordance with section 1 is authorized and empowered to appropriate sufficient money to defray the expenses of making a proper assessment of all property in such county for the purpose of general taxation. The county board shall by resolution authorize the county assessor to employ such additional deputies, clerks, fieldmen, appraisers, and employees as it may deem necessary for the proper performance of the duties of the office of county assessor; such expenditure to include the hiring of experts in property valuation for any period deemed necessary, the payment of the transportation expense of such experts or other employees in traveling from place to place in the county, and generally any expense reasonably and directly tending to the procurement of a fair and true assessment of property within such county; but all such shall be made under the supervision of, and with the consent of, the county assessor.*

**Sec. 3. [273.054] Duties and powers of assessor.** *A county assessor appointed in an electing county shall have all the duties and powers provided by statute, except those inconsistent with this act.*

**Sec. 4. [273.055] Resolution to appoint assessor; termination of local assessor's offices.** *The election to provide for the assessment of property by the county assessor as provided in section 1 shall be made by the board of county commissioners by resolution. Such resolution shall be effective at the second assessment date following the adoption of the resolution. Notwithstanding any other provisions contained in any other section of law or charter, the office of all township, village, borough, and city assessors in such county shall be terminated 90 days before the assessment date at which the election becomes effective, except that if part of such taxing district is located in a county not electing to have the county assessor assess all property as provided in section 1, the office will continue but shall apply only to such property in a non-electing county.*

*No township, village, borough, or city assessor in another county shall assess any property in an electing county, but shall turn over all*

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*tax records relating to property to the county assessor 90 days before the assessment date at which the county's election becomes effective.*

**Sec. 5. [273.056] Revocation of county assessor's election; local assessors.** *If after electing in accordance with section 4, the board of county commissioners shall determine that the interests of the county may be better served through valuation by local assessors, it may revoke the election. Such revocation may not be made within four years after the election. In the event of revocation, it shall be effective at the second assessment date following such revocation. The offices of all township, village, borough and city assessors shall be filled as provided by charter or law 90 days before such effective date.*

**Sec. 6.** Minnesota Statutes 1967, Section 273.05, Subdivision 1, is amended to read:

**273.05 Assessors; appointment, term, bond and oath.** Subdivision 1. **Appointment of town, village and city assessors.** Notwithstanding any other provision of law all town assessors shall be appointed by the town board, all village assessors shall be appointed by the village council or other appointing authority as provided by law, and notwithstanding any charter provisions to the contrary, all city assessors shall be appointed by the city council or other appointing authority as provided by law or charter. Such assessors shall be residents of the state but need not be a resident of the town, village, or city for which they are appointed. They shall be selected and appointed because of their knowledge and training in the field of property taxation. The term of all town and village assessors shall expire on December 31, 1968. Thereafter all town and village assessors shall be appointed for indefinite terms. Vacancies in the office of village assessors shall be filled by appointment of the village council. When a vacancy in the office of village assessor is not filled by appointment as provided in this section before the first day of January following its occurrence, the county auditor shall appoint some resident of the county as assessor for such village. *The term of any town or village assessor in a county electing in accordance with section 1 shall be terminated as provided in section 4.*

**Sec. 7.** Minnesota Statutes 1967, Section 273.051, is amended to read:

**273.051 City assessors, term.** The term of elected city assessors shall not expire until a vacancy occurs in the office or upon the completion of the present term for which an assessor is elected. Thereafter the term of such city assessors shall be for the period provided in the charter. The terms of all other city assessors shall con-

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tinue as provided by charter or as otherwise provided by statute. *The term of any city assessor in a county electing in accordance with section 1 shall be terminated as provided in section 4.*

Sec. 8. *This act shall be effective on passage.*

Approved June 6, 1969.

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CHAPTER 990—S. F. No. 1126

*An act relating to the valuation of property; providing for filing the ratio of assessment; amending Minnesota Statutes 1967, Section 273.11.*

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

Section 1. Minnesota Statutes 1967, Section 273.11, is amended to read:

**273.11 Taxation; valuation of property; filing of assessment ratio.** All property shall be valued at its market value. In determining such value, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation, nor shall he adopt as a criterion of value the price for which such property would sell at auction or at a forced sale, or in the aggregate with all the property in the town or district; but he shall value each article or description of property by itself, and at such sum or price as he believes the same to be fairly worth in money. In assessing any tract or lot of real property, the value of the land, exclusive of structures and improvements, shall be determined, and also the value of all structures and improvements thereon, and the aggregate value of the property, including all structures and improvements, excluding the value of crops growing upon cultivated land. In valuing real property upon which there is a mine or quarry, it shall be valued at such price as such property, including the mine or quarry, would sell for at a fair, voluntary sale, for cash. Taxable leasehold estates shall be valued at such a price as they would bring at a fair, voluntary sale, for cash. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof. Every credit for a sum certain, payable either in money, property of any kind, labor, or services, shall be valued at the full price thereof so payable; if for a specific article, or for a specified number or quantity of any article of property, or for a certain amount of labor, or for services of any kind, it shall be valued at the current price of such property, or for such labor

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