

aggregate value thereof, as returned by the assessors, with the additions made thereto by the auditor as in this chapter required; but the board may raise the aggregate valuation of such real property, and of each class of personal property, of the county, or of any town or district thereof, when it believes the same is below the full and true value of the property, or class of property, to such aggregate amount as it believes to be the full and true value thereof.

Approved April 19, 1945.

CHAPTER 402—S. F. No. 715

An act relating to the board of review, and amending Minnesota Statutes 1941, Section 274.01.

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

Section 1. Minnesota Statutes 1941, Section 274.01, is amended to read as follows:

274.01. Board of review. The town board of each town, the council or other governing body of each village and city, except in cities whose charters provide for a board of equalization, and, except as provided in section 274.02, shall be a board of review. Such board shall meet on the fourth Monday of June at the office of the clerk to review the assessment of property in such town or district, and immediately proceed to examine and see that all taxable property in the town or district has been properly placed upon the list, and duly valued by the assessor. In case any property, real or personal, shall have been omitted, the board shall place it upon the list with its true value, and 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 its full and true value; but no assessment of the property of any person shall be raised until he has been duly notified of the intent of the board so to do. On the application of any person feeling aggrieved, the board shall review the assessment, and correct it as shall appear just. A majority of members may act at such meeting, and adjourn from day to day until they finish the hearing of all cases presented. The assessor shall attend, with his assessment books and papers, and take part in the proceedings, but shall not vote, and shall note all changes and additions made by the board, and correct his

work accordingly. *All complaints in reference to any assessment made after the meeting of such board, shall be heard and determined by the county board of equalization.*

Approved April 19, 1945.

CHAPTER 403—S. F. No. 728

An act relating to fees of coroners in all counties now or hereafter having a population of less than 275,000, unless otherwise fixed by special laws; amending Minnesota Statutes 1941, Section 357.11, as amended by Laws 1943, Chapter 314.

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

Section 1. Minnesota Statutes 1941, Section 357.11, as amended by Laws 1943, Chapter 314, is hereby amended so as to read as follows:

357.11. (1) **Fees of coroners.** For viewing or examining each dead body, \$10 and mileage at ten cents per mile for necessary travel, and for each additional day required, \$5.

(2) For holding an inquest, \$10 for each day's necessary attendance after the day on which the body was viewed, and mileage as above, and 15 cents per folio for writing the record, including testimony witnesses.

(3) In performing the sheriff's duties a coroner shall receive the fees allowed to the sheriff for like services.

(4) Physicians called by the coroner to make autopsies shall be allowed \$15 per day and mileage as above, and, when the county board shall be satisfied that the autopsy was attended by great and unusual difficulties, they may allow such further sum to the physicians as may be just compensation for the services. A coroner or deputy coroner, who is duly licensed and registered to practice medicine and surgery in this state, shall not be disqualified from rendering medical care or hospitalization to a recipient of public relief or being appointed an examiner in insanity or incompetency hearings, or from being compensated therefor, by virtue of holding such office. This act shall apply to all counties now having or hereafter having a population of less than 275,000 but shall not apply to any county where such fees are now fixed by special laws.