

CHAPTER XCII.

March 7, 1867

An Act to amend section thirty-three, chapter eleven of the General Statutes, relating to the duties of assessors.

SECTION 1.—Amends section 33 of chapter 11 of general statutes, by defining the duty of assessors in the valuation of property.

2.—When act to take effect.

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

Amendment

SECTION 1. Section thirty-three of chapter eleven of the general statutes of the state of Minnesota, is hereby amended so as to read as follows:

Section 33. Each assessor shall in all cases, from the best sources of information within his reach, and according to the rules prescribed in this chapter for valuing real property, ascertain and determine, as near as practicable, the true value of each separate tract of land appearing in the assessment roll furnished him by the county auditor, and he shall set down opposite each tract of land in such assessment roll, the true value thereof so ascertained and determined, and he shall note in his plat book, separately, the value of all houses, mills and other buildings which exceed one hundred dollars in value on any such tract of land other than town lots, which shall be carried out as a part of the value of such tract, and he shall also enter in his plat book the number of acres of arable or plow land, and the number of acres of wood and uncultivated land, as near as may be.

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

Approved March 7, 1867.