

CHAPTER CXVIII.

An Act to amend Chapter Eleven of the General Statutes March 1, 1872.
relating to Taxes.

- SECTION 1. Amendment to section ²⁶~~25~~ of chapter ¹¹~~12~~ of the general statutes.
2. Amendment to section 29 of the same chapter.
3. " " 30 " "
4. " " 31 " "
5. " " 32 " "
6. " " 35 " "
7. " " 43 " "
8. New section added, creating a town board of equalization.
9. Copies of equalization to be filed in the office of the town clerk.
10. When act to take effect.

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

SECTION 1. Section twenty-six of chapter eleven is hereby amended by striking out the word "county" in the twenty-third line of section twenty-six and insert in place thereof the word "town."

SEC. 2. Section twenty-nine of said chapter eleven is hereby amended by striking out the words "first Monday in August" in first and second lines in said section twenty-nine and insert in the place thereof the words "second Monday in July," also said section twenty-nine is hereby amended by striking out the words "auditor of his county" in second line of section twenty-nine and insert in place thereof the words "clerk of his township."

Amending
section 29.

SEC. 3. Section thirty of said chapter eleven is hereby amended by striking out the words "county auditor" in the second line, and the word "auditor" in the fifth line of said section thirty and in each place thereof insert the words "town clerk."

Amending
section 30.

SEC. 4. Section thirty-one of said chapter eleven is hereby amended by striking out the words "county auditor" in the ninth and the twenty-third lines of said section thirty-one and insert in each place thereof "town clerk."

Amending
section 31.

SEC. 5. Section thirty-two of said chapter eleven is hereby amended by striking out the words "county auditor" in

Amending
section 32.

the fourth line of section thirty-two and insert in place thereof the words "town clerk."

Amending
section 35.

SEC. 6. Section thirty-five of chapter eleven is hereby amended by striking out the word "assessor" in the first line of said section thirty-five and insert in the place thereof the words "town board of equalization," also by striking out the word "his" in the third line of said section thirty-five and insert in the place thereof [the word] "the," also by striking out the word "him" in the fourth line of said section thirty-five and insert in the place thereof the word "them," also by striking out the word "his" in the sixth line of said section thirty-five, and insert in the place thereof the word "their," also by striking out the word "assessor" in the last line of first division of section thirty-five, and insert in the place thereof the words "said board."

Amending
section 43.

SEC. 7. Section forty-three of chapter eleven is hereby amended by striking out the words "him on or before the first Monday of August" in the sixth and seventh lines of said section forty-three and insert in the place thereof the words "town clerk of his township on or before the third Monday of July."

SEC. 8. Said chapter eleven is hereby amended by adding the following section:

Town board of
equalization.

Sec. 159. The town clerk, township assessor and supervisors of the township or the council in incorporated villages or a majority of them shall form a town board for the equalization of the real and personal property of their township. They shall meet on the second Monday of July, annually, and on such other days between that day and the third Monday in July ensuing, as may be necessary or convenient at the usual place of holding elections in their several townships, when the town clerk shall lay before them, the returns of the real and personal property made by the assessor of such township, and having each taken an oath fairly and impartially to equalize the value of the real and personal property of such township agreeably to the provisions of this chapter, they shall immediately proceed to examine, ascertain and see that all taxable property in their township has been properly placed upon the list and duly returned by the assessor, and in case the assessor by inadvertance or otherwise shall have omitted to place upon the list or make return any property real or personal that should have been listed by him, it shall be the duty of said board to place the same upon the list, with the true value thereof and proceed to equalize the valuation so that each tract or lot of real property, and each article, parcel or class

of personal property shall be entered on the tax list at the true and full value, and for this purpose they shall possess the power and authority, and be governed by the following rules:

First—When said board are satisfied that the list and statement of the assessor so returned does not contain a full and complete list and statement of all the property both real and personal, including all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, it shall be the duty of said board to place all such taxable property omitted by the assessor with its true cash value upon such list and for the purpose of inquiring into such omissions of the assessor and ascertaining the true value of the property placed upon the list and statement of the assessor, said town board shall have as full power as a justice of the peace for to issue subpoenas for witnesses, compel their attendance before said board and to examining, [examine] such witnesses upon oath touching the ownership, title or valuation of any and all property within their respective township required to be listed by the laws of this state, and all such examinations shall be reduced to writing and signed by the person examined, and filed and kept in the office of the town clerk.

Power to take evidence.

Second—They shall raise the valuation of each tract or lot of real property which in their opinion is returned below its true and full value to such price or sum as they believe to be the true and full value thereof, agreeable to the rules prescribed by this chapter for the valuation thereof.

May raise valuation of real estate, when.

Third—They shall reduce the valuation of each tract or lot of real property which in their opinion is returned above its true and full value to such price or sum as they believe to be the true and full value thereof, agreeable to the rules prescribed in this chapter for the valuation thereof.

May reduce valuation of real estate, when.

Fourth—They shall raise the valuation of each class of personal property enumerated in section seven of said chapter eleven, which in their opinion is returned below its true and full value to such price or sum as they believe to be the true and full value thereof, and they shall raise the aggregate valuation of the personal property of each individual whenever they believe that such aggregate valuation is less than the true value of the taxable personal property possessed by such individual to such sum or amount as they believe was the true and full value thereof, agreeable to the rules prescribed by this chapter for the valuation thereof.

May raise valuation of personal property, when.

Fifth—They shall upon application of any party aggrieved, reduce the valuation of each class of personal property enumerated in section seven of chapter eleven aforesaid,

May reduce valuation of personal property, when.

which in their opinion is returned above its true and full value to such price or sum as they believe to be the true and full value thereof, and upon like application they shall reduce the aggregate valuation of the personal property of each individual, who in their opinion has been assessed at too large a sum, to such a sum or amount as they believe was the true and full value of his said personal property.

Values not to be reduced below the aggregate value returned by assessor.

Sixth—They shall not reduce the aggregate value of real property, or the aggregate value of the personal property of their township below the aggregate value thereof as returned by the assessor, but they may raise the aggregate valuation of such real property and of each class of personal property of said township whenever they believe the same is below the true and full value of said property to such aggregate amount as they believe to be the true and full value thereof, under the rules of chapter eleven as amended.

Town clerk to keep journal of proceedings

Seventh—The town clerk shall keep an accurate journal or record of the proceedings and orders of said town board of equalization, and when any change is made by said board in the list or valuation of the personal property of any person who has given in his list to the assessor, under oath, a statement of the facts upon which such change was made shall be entered upon the journal of the board.

Return to be made to county auditor.

Eighth—When the town board of equalization complete their equalization of the real and personal property of the township, and on or before the first Monday of August ensuing, said board shall transmit to the county auditor of their respective counties a true and correct copy of the list and statement of all property both real and personal of the township so listed and assessed by the assessor as corrected and equalized by said board as aforesaid, and to which a quorum of the members of said board shall subscribe to an affidavit and certificate attached thereto, in substance as follows:

State of Minnesota,
County of

The undersigned members of the town board of equalization of the township of _____ and county of _____ and state of Minnesota, having been first duly sworn, doth each depose and certify that the above is a true, full and correct list and statement of all the real and personal property subject to taxation by the laws of this state, in the township of _____ in the county of _____ including all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise required to be listed, together with the true, full and

just valuation thereof, made in accordance to the laws of this state, to the best of his knowledge, information and belief.

SEC. 9. It shall be the duty of said town board of equalization to cause a true copy of such list and statement so transmitted to the county auditor of their respective counties to be filed and kept in the office of the town clerk for future reference.

Copy of return
to be filed with
town clerk.

SEC. 10. This act shall take effect and be in force from and after its passage.

Approved March 1, 1872.