

SEC. 5. That the fourth subdivision of section four, of chapter five, of the charter of said city of St. Paul as now amended, shall be amended so as to read as follows :

*Fourth*—To provide a ward fund in each ward of said city for such improvements, repairs or other expenses, within such ward as may be properly ordered to be paid out of a general ward fund, there may be levied annually a tax not exceeding four mills on the assessed value of the property of the city. The amount of such taxes collected from the real estate shall be credited to the ward fund of the ward from which the same was collected, and the amount of such taxes collected from personal property shall be divided equally among the wards of said city. The common council of said city may, with the concurrent vote of two aldermen of any ward of said city, set apart such proportion of said ward fund as said council may deem expedient, not exceeding one-fourth thereof, as a district sewerage fund for such districts as may be situated within such ward ; and said common council may also make said ward funds respectively chargeable with the interest or sinking fund or principal, when due, of or for any bonds which may be issued by said common council to aid in the construction of main sewers in said city, to the extent in each ward that said bond shall be issued in aid of any main sewers within said ward.

SEC. 6. This act to take effect and be in force from and after its passage.

Approved March 1, 1873.

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## CHAPTER XXXVIII.

### AN ACT REGULATING THE ASSESSMENT OF PROPERTY FOR TAXES WITHIN THE CITY OF ST. PAUL.

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

SECTION 1. There shall be a board of assessors for the assessment of property for taxation within the city of St. Paul, appointed and organized as follows : The common council of said city, at their last regular meeting in December, or as soon thereafter as practicable, shall appoint a number of assessors corresponding to the number of wards into which said city is now or hereafter may be divided, to-wit,

one assessor aforesaid from each of said wards. Each of said assessors shall be a resident freeholder and elector of the ward for which he may be appointed aforesaid, and shall hold his office for two years and until his successor is appointed and qualified; and said common council shall in like manner fill any vacancy by appointment in manner aforesaid, for the unexpired term, and until a successor may be appointed and qualified: *Provided*, That the appointment of such board of assessors for the present year shall be made by said common council as soon after the passage of this act as practicable, and each of said assessors last mentioned, shall hold office until the first day of January, one thousand eight hundred and seventy-five, and until his successor is appointed and qualified. Each assessor aforesaid, shall file a bond approved by said common council of said city, with the county auditor, for the sum of one thousand dollars, and shall take an oath of office in the manner and form prescribed for the assessors under the general laws of this state, within twenty days after notice of such appointment, unless said council shall extend said time; and in case of the omission of any assessor aforesaid to give bond and take the oath aforesaid within the time allowed for that purpose, the said common council may declare his office vacant, and fill the same by appointment, as in the case of other vacancies.

SEC. 2. The compensation of such assessors shall be fixed by the common council, not exceeding five hundred dollars per annum, and paid like the salaries of other officers.

SEC. 3. The said board of assessors shall meet regularly on the first Monday of June, in each year, at the city hall in said city, for the purpose of organization and of proceeding with their duties, (unless the said common council prescribe some other time and place of meeting) and shall then, or as soon thereafter as practicable, organize by appointing from their number a chairman and clerk, and may continue their session for such time, or adjourn from time to time as they may deem expedient, and until their business is completed. In the absence of the chairman or clerk, they may appoint one of their number to act as chairman or clerk pro tempore; a majority of the members of said board shall constitute a quorum; and said board shall have power to pass by laws for the regulation of their business. Special meetings of said board may be called by the chairman, or by a majority of the members of said board, in which case reasonable notice shall be given by publication in a newspaper, or in such other manner as the by-laws may prescribe; but no defect of notice shall affect the validity of the proceedings of said board in any case where a quorum or majority of the members of said board have met for the purpose of discharging their official duties, and organized and actually proceeded with business.

SEC. 4. Said board of assessors shall, within the limits of said city of St. Paul, have all the powers of assessors under the general laws of this state; and the said board, and its members, shall discharge all the duties of assessors under the general laws of this state, and as herein prescribed.

SEC. 5. Each assessor aforesaid, appointed under this act, shall as soon as practicable after he has been appointed and qualified, and in conformity with the general laws of this state, proceed in an informal manner to assess the property in and of the ward for which he was appointed, subject to the revision, correction, and direction, however, of the said board from time to time, and shall complete his work in time for the final action of the board, by the first Monday of August. The said board shall meet on the first Monday of August, and such other time or times thereafter as they may deem expedient, at the city hall of said city, and proceed to review, correct, equalize and perfect the assessment in each ward; and shall have power for that purpose in their discretion to supply all omissions, or to change such assessments, or to make any assessment de novo. And when said assessment shall be finally perfected by said board, as aforesaid, it shall be the duty of each assessor aforesaid, to make a separate roll or return for the ward for which he shall have been appointed, of the assessment of said board within such ward, contained in a book or books to be furnished by the county auditor in the manner prescribed by the general laws of this state, which return shall be certified or subscribed by the said assessor making the same, and countersigned by the chairman or clerk of said board, or by such officer as said board may direct, and the same shall be thereupon returned to the county auditor within the time required by the general laws of this state relating to taxes: *Provided*, That said returns and assessments shall be subject to the revision, correction and equalization hereinafter provided, and may be otherwise corrected as provided by law.

SEC. 6. The county auditor shall deliver to each assessor aforesaid, for his ward, by the first Monday of April in each year, such books, abstracts, maps, blanks and other papers as are required by law to be delivered to assessors.

SEC. 7. In each year prior to the time of meeting of the county board of equalization of the county of Ramsey, the common council of said city, at any regular or special meeting, shall appoint from their number three persons; and the county commissioners of said county, at or prior to the time of the meeting of said county board of equalization, shall appoint from their number two persons; and the said persons so appointed by said council and said county commissioners, together with the said assessors of said city, shall constitute a standing committee of said county board of equalization,

and shall with respect to the property within the present or future limits of said city of St. Paul, have all the powers and discharge all the duties vested in or required of county boards of equalization by the general laws of this state; and shall have all the power vested in county auditors or the board of county commissioners by the general laws of this state, to correct errors, make abatements, and grant relief in the case of erroneous and unequal assessments, or taxes on property within the limits aforesaid of said city; *Provided*, said standing committee shall not continue its sessions beyond the third Monday of September.

Each member of said committee shall take an oath to the effect that he will make a fair and impartial equalization of the property within said city, and to discharge his duties faithfully, but the omission to take such oath shall not invalidate any of his official acts, or the action of said committee. A majority of said committee shall constitute a quorum, and said committee may appoint a chairman and clerk. Said committee shall commence its sessions in the office of the county auditor on the same day fixed by law for the meeting of the county board of equalization, and may continue in session, or adjourn from time to time, until their business is completed. Vacancies of the said members of said committee, appointed by said council, shall be supplied by said council; and vacancies of the said members of said committee, appointed by said board of county commissioners, shall be supplied by said board of county commissioners.

The county auditor shall give notice of the time and place of meeting of said standing committee, and briefly its general object, by publication in the official newspaper of said city, at least one week before the commencement of their session; but the omission to give such notice shall not prejudice or invalidate the action of said committee.

The said standing committee shall report their action from time to time, to the county board of equalization, and their said action in relation to equalizing property, making abatements, and correcting errors aforesaid, shall be deemed to be and be returned as part of the proceedings of the said county board of equalization; *Provided*, That said county board of equalization, shall have no power to alter, modify, annul, or revise the acts of the said standing committee aforesaid; *And Provided*, That said county board of equalization shall have no power to interfere with, take part in, or act in the equalization of property, or abatement of assessments or taxes aforesaid, within the said limits of said city, except so far as the said action of said committee shall be deemed part of the action of said county board of equalization; and that no abatements of taxes or assessments, or corrections thereof, within said limits of said city,

shall be made except by said standing committee, and except as hereinafter stated; *And provided further*, that nothing herein contained shall be construed as affecting the power and duties of the state board of equalization, with respect to property within said city of St. Paul or county of Ramsey.

SEC. 8. Each of said persons (except said assessors) appointed by the said council and county board shall be paid out of the county treasury the sum of three dollars per day, for every day's actual service aforesaid; and the said standing committee shall have access to all records, returns and papers of said county, and such use thereof as may be needed to enable them to discharge their duties.

SEC. 9. After the final adjournment of said standing committee, the said three persons appointed by said common council, or a majority thereof, in connection with the county auditor, shall have power until the first day of December succeeding the assessment in each year, and with respect to property assessed within the said limits of said city, upon proper cause shown by the party aggrieved, to make such an abatement of taxes or penalties, or both, assessed or incurred against any property, in any case, as they may deem just, and also to order any tax which has been improperly assessed, or paid by mistake, to be refunded by the county treasurer, and the taxes so refunded shall be chargeable to and deducted from the several funds on account of which the same were collected in the hands of the county treasurer.

SEC. 10. So much of any law heretofore passed as requires any report or return to the common council of said city respecting such equalization or abatements or corrections, or action of any committee thereon, and so much of any law as may be inconsistent with this act, are hereby repealed.

SEC. 11. This act shall take effect from and after its passage.

Approved February 27, 1873.