

That nothing in this act shall be construed to prevent the collection of any tax now assessed upon the foregoing land.

Sec. 2. This act shall be in force from and after its passage.

Approved March 5, 1875.

CHAPTER LXXXIX.

AN ACT GRANTING TO THE COUNTY OF RAMSEY THE RIGHT OF WAY OVER CERTAIN LANDS FOR A PUBLIC ROAD.

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

SECTION 1. There is hereby granted to the county of Ramsey for a public road, the use and right of way of the south thirty-three feet of the following described premises, to-wit: That part of the east half of the southeast quarter of section thirty-four, township twenty-nine, range twenty-three west, which lies south of the middle of the present traveled road from St. Paul to the city of Minneapolis, said land lying and being in the county of Ramsey, and owned by the state of Minnesota; *Provided however*, That the said county of Ramsey shall cause the fence on said land to be removed and replaced upon the line of said highway, without any cost to the state.

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

Approved March 4, 1875.

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CHAPTER XC.

AN ACT IN RELATION TO ASSESSMENTS FOR TAXES IN THE COUNTY OF RAMSEY.

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

SECTION 1. The chairman of the board of county commissioners, and the auditor of the county of Ramsey, together with the president of the common council of the city of Saint Paul, shall constitute a board of appointment for the purposes named in this act, who are authorized and required on the tenth day of March, or as soon thereafter as practicable, and every alternate year thereafter, on the tenth

day of March, or as soon thereafter as practicable, to appoint a suitable person as assessor for the county of Ramsey, who shall be, at the time of his appointment, a resident freeholder and qualified elector of said county, and shall hold office for the term of two years, commencing on the tenth day of March, the date of his appointment, and until his successor is appointed and qualified. The said board, or a majority of them, shall have power to fill all vacancies in said office, occasioned by death, resignation, removal or other cause, for the unexpired term or otherwise. The said board, or a majority of them, shall have power to remove at pleasure such assessor at any time from office. Such assessor, before commencing his duties, shall take and subscribe an oath of office, and give bond in the penal sum of five thousand dollars to the state of Minnesota, with sureties to be approved by any one of said board, in the manner and form required of assessors under the general laws of this state, relating to taxes as far as applicable to this act, which oath and bond shall be filed with the county auditor of said county. Each assessor aforesaid, appointed under this act, shall receive as compensation for his services in making the assessment of property, a salary of three thousand dollars per annum, during the time he holds office, payable out of the county treasury of said county, as the salary of other county officers.

Sec. 2. Such assessor shall have power to appoint one or more assistant assessors under him, each of whom shall be a resident freeholder and qualified elector of said county, and the same at pleasure to remove, for whose acts he shall be responsible. Each assistant assessor aforesaid shall act under the direction of the principal assessor, and may be assigned by such principal assessor, such district or portion of said county, or such other duties as such principal assessor may deem expedient, and shall receive such compensation as such principal assessor may deem advisable; *Provided*, That each township shall be entitled to its own assistant assessor, who shall be appointed by the principal assessor, subject to the approval of the board of supervisors or a majority thereof from each township; *And provided further*, That the compensation of any such assistant assessor shall not exceed twelve hundred dollars in or for any one year, and that the compensation in the whole, for assistant assessor, shall not exceed, in or for any one year, the sum of two thousand dollars. The office of such assistant assessor, unless otherwise sooner determined, shall terminate at the time of the termination of the office of the principal assessor, by whom he was appointed. Such assistant assessor shall take and subscribe an oath of office, and give bond to the state of Minnesota in the penal sum of one thousand dollars, with sureties to be approved by the principal assessor, in manner and form required by assistant assessors under the general laws of this state relative to taxes, as far as applicable to this act; said bond and oath of such assistant assessor shall be filed with the county auditor of said county.

Sec. 3. Said principal assessor by himself, or with the aid of his assistant assessors, shall assess all property subject to taxation under the general laws of this state, within said county of Ramsey, including the city of Saint Paul, and shall have within said county of Ramsey, including the city of St. Paul, all the powers, rights and

privileges allowed, and discharge all the duties of assessors required by the general laws of this state, relative to taxes or otherwise, whether for state, county, city, town or other taxes, assessable under the general laws of this state, and shall proceed in the manner prescribed by the general laws of this state, relative to taxes, except as otherwise provided in this act.

Sec. 4. The county auditor of said county shall deliver to said assessor, on or before the last Monday of March, eighteen hundred and seventy-five, or as soon thereafter as practicable, in each year, at the expense of the county such books, abstracts, maps, blanks and other papers needed by said assessor, and by his assistant assessors, as are required by law to be delivered to assessors.

Sec. 5. Said assessor shall make and return, in the manner prescribed by the general laws of this state, a separate assessment roll or return of each ward of the city of Saint Paul, and towns in said county, and to be contained in suitable books to be furnished by the county auditor, which said return shall be certified and subscribed in each case by the said principal assessor.

Sec. 6. The county commissioners of said county shall provide a suitable office for said assessor, to be opened to the public during the usual business hours, as other public offices of said county. And the said assessor shall keep therein a record of his assessments and other proceedings, in a suitable book or books to be provided at the expense of said county.

Sec. 7. Sections two, three, four, five, six and seven of chapter eight, of the act of the legislature, entitled "An act entitled an act to reduce the law incorporating the city of Saint Paul, in the county of Ramsey, in the state of Minnesota, and the several acts amendatory thereof, and certain other acts relating to said city, into one act, and to amend the same," passed March fifth, eighteen hundred and seventy-four, and all parts of any acts of the legislature inconsistent with this act, shall, after an assessor shall be appointed and qualified under this act, be repealed and of no force; *Provided*, That nothing herein contained shall effect the validity of any assessment heretofore made, or proceeding thereon, or shall have any application to any provision of the charter of the city of Saint Paul, or any statutes relative to assessments for local improvements, in the city of Saint Paul, or to the board of public works of said city.

Sec. 8. That sections eight and nine, of said chapter eight, of the said act of the legislature of March fifth, eighteen hundred and seventy-four, shall be amended by striking out in said section eight, the words "assessors of said city," and inserting in the place thereof the words "the assessor of the county of Ramsey," and striking out in said section nine, the words "assessors," and inserting in the place thereof, the words "the assessor of Ramsey county."

Sec. 9. This act shall take effect from and after its passage.

Approved March 9, 1875.