

CHAPTER 151.

S. E. No. 564.

Taxation of
property under-
valued or un-
lawfully omit-
ted.

An act to provide for the assessment of property which has been or which may hereafter be unlawfully omitted in the assessment of property in the county in which it is situated and for a reassessment where there has been a gross undervaluation of such property.

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

Complaint to
the governor as
to unlisted or
undervalued
property.

SECTION 1. Whenever it shall be made to appear to the governor of this state by a complaint in writing and under oath or by the finding of any court, the legislature or any committee thereof, that for any reason any considerable amount of property in any county in this state has been or may hereafter be improperly omitted from the tax lists and assessment roll of any such county for any year or years, or, if assessed, that the same has been grossly undervalued by the assessor or other county officials, whether such valuation and assessment has or has not been reviewed or acted upon by the county board of equalization of any such county, he shall forthwith appoint in writing some competent citizen of this state, not a resident of such county, to ascertain the character, location, value and ownership of the real and personal property in any such county so omitted, underassessed or undervalued, who shall forthwith proceed to examine and report upon the subject and prepare a list or lists thereof in duplicate, showing therein the character, location, ownership and valuation of all such property, with the year or years for which the same or any part thereof has been omitted or undervalued; said list shall also show therein opposite each tract, piece or parcel of land or personal property undervalued or underassessed for any year or years thereupon in which the same was undervalued or underassessed, with the amount of such assessment, the actual and true value thereof at the time and for which the same was subject to and should have been assessed, together with the difference between the assessed and actual value thereof as so found. One of which duplicate reports or lists shall be by him filed with the county auditor of such county on or before the first day of January in the year in which any such assessment is to be made, and the other of said lists shall be by him filed within the same time with the state auditor. All of said lists shall be verified substantially as follows:

Appointment of
a special ex-
aminer.

To report to
county auditor
the true value.

STATE OF MINNESOTA,

ss.

County of.

I,, do solemnly swear (or affirm) that I have personally examined the real and personal property of the foregoing list described, and that said list contains

a correct and full list of all the real and personal property subject to taxation so far as I have been able to ascertain the same, and that the character, location, ownership and valuation thereof as set down in the proper column, opposite the several kinds and pieces of property, are just and true to the best of my knowledge and belief.

Subscribed and sworn to before me this.... day of, 18...

SEC. 2. The county auditor upon the receipt of any such list or lists shall enter the property therein described in the real and personal property assessment books as provided in section twenty-nine, chapter eleven, compiled statutes of 1878, and upon receiving the said books from the county auditor as in said section provided said assessor or assessors shall assess the property so entered by said auditors, from said lists, at its true value as shown by the lists aforesaid, copies of which lists shall be furnished the assessor, together with the assessment books of his district, and he shall also make the necessary corrections in any assessment in any roll therefor made so as to make such assessment to correspond with the true value of said property as so returned in the list furnished him, and correct his returns accordingly; and the county auditor shall proceed therein as provided by sections one hundred and twelve and one hundred and thirteen of chapter eleven of the general statutes of eighteen hundred and seventy-eight: Whenever the county auditor shall find from any such list that any property has been omitted from or undervalued in the tax lists or assessment rolls of any prior year or years, he shall forthwith enter the same on the assessment and tax books for the year or years in which the same was omitted or undervalued, and he shall assess such omitted and underassessed or undervalued property at the valuation and amounts so shown to have been omitted or undervalued and extend the arrearages of taxes on such property accruing against the same, and such arrearages shall be extended against such property upon the tax list, for the current year, and collected as other taxes are by law collected.

SEC. 3. The taxes upon all property named in any such list and found to have been omitted from or underassessed or undervalued in the tax list for any year or years shall be and become a lien upon all the real property owned in any such county by any person or corporation named in such list as the owner thereof, from the time, and whenever said list shall be delivered to the county auditor as provided by section one of this act, and shall be and remain a lien thereon until the same are paid, and may be satisfied out of the sale of any property in such county owned by any person or corporation so assessed.

Auditor to enter
unlisted property
in assessment
books.

Assessment
thereof by assess-
ors.

Taxes so
assessed to be a
lien upon all
property of the
owners in the
county.

Provides for
deputies for the
examiner.

SEC. 4. The person appointed as provided by section one of this act shall, when found to be necessary to enable him to properly perform the duties required of him by this act, within the time prescribed by law, deputize, with the approval of the governor, one or more well qualified citizens of this state to assist him in the performance of his duties, and the person or persons so selected or deputized shall perform such duties as shall be assigned them by the persons by whom they shall have been appointed; and the persons so deputized shall, before entering upon their duties, respectively take an oath to faithfully perform the duties required by the provisions of this act.

Compensation
to examiner or
deputies.

SEC. 5. The person appointed by the governor as provided by section one of this act shall receive for his services three dollars per day, and each of his deputies two dollars per day for every day in which they are necessarily employed in the performance of their respective duties under this act, together with their necessary expenses while so employed, if such expenditure be found by the governor just.

Payment from
the state treasury.

SEC. 6. The several amounts of such compensation and expenses shall be paid out of the general fund in the state treasury on the warrant of the state auditor upon the approval of the governor. Any county within which the assessment of the property is made pursuant to the provisions of this act shall reimburse the state of Minnesota for the compensation and expense thus incurred two years after the making of the same, and the state auditor shall notify the auditor of such county of the amount thereof, whereupon it shall become the duty of such county auditor to levy a tax on the taxable property in this county sufficient to pay the same, and when such tax is collected the proceeds thereof shall be forthwith reported and paid into the state treasury in the same manner as other state taxes.

Neglect of as-
sessor or county
auditor, pen-
alty.

SEC. 7. Any assessor or county auditor who shall neglect or refuse to do or perform any of the duties required by this act shall be immediately suspended and removed from such office by the governor of this state and shall be deemed guilty of a misdemeanor, and in addition to the usual penalty shall be liable on his official bond for all taxes on any and on all property named in any list provided for by this act.

SEC. 8. This act shall take effect and be in force from and after its passage.

Approved April 14, 1893.