

or assessment set aside, whether heretofore or hereafter paid, shall audit and allow to the parties entitled thereto the amount in money so paid into the county treasury of said assessment set aside or declared void, and a warrant shall be drawn therefor signed by the chairman of the board of county commissioners and attested by the county auditor in favor of the party entitled to the same to and on the county treasurer of said county, and which shall be due and payable on presentation to the county treasurer out of the general county revenue fund of said county forthwith.

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

Approved March 19th, 1895.

S. F. No. 475.

CHAPTER 294.

Counties.

An act authorizing the board of county commissioners in certain cases to appoint a supervisor of assessments, and to define his duties.

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

Supervisor of assessments.

SECTION 1. The board of county commissioners of any county in this state, not having a county assessor, when they shall deem it for the best interest of their county to do so may appoint a resident voter of their county to act as a supervisor of assessments therein.

Oath—bond.

SEC. 2. Such person so appointed shall, before entering upon the duties of the office of supervisor of assessments, which office is hereby created, take and subscribe an oath of office such as is now required to be taken by a county officer, and if required to do so give a bond running to the board of county commissioners in such sum as they shall direct for the faithful and impartial discharge of the duties of his office.

Duties.

SEC. 3. Such supervisor of assessments shall have a general supervision of assessments made in the county, such as the board of county commissioners shall direct. He shall personally examine such tracts of real estate situated in the county, as he may be directed to by the board of county commissioners, and give an accurate topographical description of each government subdivision that he shall examine. He shall estimate and set down in connection with each piece or parcel of land so examined by him, what he believes at the time to be its true value in money.

SEC. 4. On the completion of all or a portion of said work as he may be required to do by the board of county commissioners, he shall submit a written report to them of what he has done under their direction; which report the board of county commissioners shall carefully examine and if they believe it is substantially correct they shall cause it to be entered in their record book, make an order approving the same; and which report shall be filed by the county auditor and remain in his office. The list of lands so made and filed in the county auditor's office shall be used as a guide and basis for making further assessments upon such lands as are contained therein, and the value to the lands described therein as fixed by the supervisor of assessments shall be taken by the town assessors to be the true value of all such lands as they do not personally examine. The county board of equalization shall consult such report and estimate of the supervisor of assessments when equalizing the real estate assessment of the county.

Report.

SEC. 5. If deemed necessary to complete the examination of the lands directed to be made by the supervisor of assessments in due time he may employ one or more assistants who shall be acceptable to the board of county commissioners.

Assessments.

SEC. 6. The board of county commissioners when from any cause they believe any lands have become more or less valuable since they were examined by the supervisor of assessments, may order him to re-examine such lands and make a report to them of his doings with regard to them as provided in this act making the first examination. And the action taken by the county auditor, county commissioners and town assessors, with regard to the lands that have been re-examined, shall be the same as is required to be taken after his original examination.

Re-examination.

SEC. 7. The supervisor of assessments shall perform any service appertaining to assessment of the property of the county that the board of county commissioners may deem necessary to be done. And for any of his, or his assistants' services done under their direction they shall pay him and them such compensation out of the general revenue fund of the county as they shall deem just, and they may annul his or their appointment at pleasure.

Compensation.

SEC. 8. All acts and parts of acts inconsistent with this act are hereby repealed.

SEC. 9. This act shall take effect and be in force from and after its passage.

Approved April 25th, 1895.