

exceed twenty-five (\$25) dollars, or, in default thereof, by imprisonment not to exceed thirty (30) days.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 16, 1897.

## CHAPTER 134.

S. F. No. 457.

*An act to grant additional powers to the state board of equalization.*

State board equalization.

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

SECTION 1. When in the opinion of the state board of equalization it would be to their assistance in equalizing values on property within the state, the board is hereby authorized to require county auditors to furnish statements showing assessments of real and personal property of any individual, firm or corporation within the county. It is hereby made the duty of county auditors to furnish such statements.

Co. auditors must furnish statements.

SEC. 2. The state board of equalization shall consider and equalize such property, and may increase the assessment of individuals, firms or corporations above the amount returned by the county board of equalization, when it shall appear to said board to be undervalued, after giving notice to the individuals, firms or corporations whose assessment is sought to be increased, of their intention to make such increase and fixing a time and place where and when a hearing will be had. But the said state board of equalization shall not decrease any such assessments of individuals, firms or corporations below the valuation placed by the county boards of equalization.

State board may increase, but not decrease Co. board assmt's.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 16, 1897.