

years, inclusive, living within the boundaries of his or her school district and who do not attend school. And the county superintendent of schools, or the board of education of the cities of St. Paul, Minneapolis and Duluth, shall certify forthwith the names of all such deaf children with address of parent, age, and sex, to the superintendent of the Minnesota School for the Deaf at the City of Faribault.

Prosecutions.—It shall be the duty of the county attorney to at once prosecute any case of parent or others unlawfully responsible, directly or indirectly, for the failure to place deaf child or youth in a school for the deaf, when such case shall have been reported to him.

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

Approved April 25, 1907.

CHAPTER 408—S. F. NO. 475.

An Act to create a permanent tax commission, defining the duties of said commission and making an appropriation therefor and abolishing the state board of equalization.

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

Commission—how created.—Section 1. There is hereby created a commission, to be designated and known as the Minnesota Tax Commission.

Appointment.—Sec. 2. The said Minnesota Tax Commission shall be composed of three members, who shall be appointed by the governor by and with the advice and consent of the senate. The three persons first composing said commission shall be appointed within ten (10) days after the passage of this act and before the adjournment of the present legislature, if practicable.

Term of office.—Sec. 3. Of such three persons composing said commission, one shall be appointed and designated for a term ending Jan. 31st, 1909; one for a term ending Jan. 31st, 1911, and one for a term ending Jan. 31st, 1913, each of said periods and terms of office to begin upon the qualification of the person appointed therefor. Upon the expiration of the terms of the three commissioners first to be appointed a

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aforesaid, each succeeding commissioner shall be appointed and hold office for the term of six (6) years, except in the case of a vacancy as hereinafter provided, and each commissioner shall hold office until his successor shall have been appointed and qualified. The governor shall have power to remove a commissioner for inefficiency, neglect of duty or malfeasance in office, but, before removal, the commissioner shall be furnished with a copy of the charges against him, and have an opportunity to be heard in defense.

Vacancies—how filled.—Sec. 4. After the appointment of said first three commissioners, or except when appointed to fill a vacancy, each commissioner shall be appointed on or before the last Monday in January next preceding the commencement of the term for which he shall be appointed.

In case of a vacancy it shall be filled by appointment by the governor for the unexpired portion of the term in which said vacancy occurs. Said appointment to be confirmed by the senate. If such appointment is made when the legislature is not in session, the appointee shall hold office until the first Monday in February during the next succeeding session of the legislature, when, if such appointment is not confirmed, the office shall become vacant, and on or before the last Monday in February in the same month, the governor by and with the advice and consent of the senate shall appoint a suitable person to fill such vacancy for the remainder of such term.

Commission to be non-partisan.—Sec. 5. The persons appointed to be members of such commission shall be such as are known to possess knowledge of and training in the subject of taxation and taxing laws, and skilled in matters pertaining thereto. So far as practicable, they shall be non-partisan and shall be so selected that the commission will not be composed of more than two persons who are members of or affiliated with the same political party or organization. No person appointed a member of said commission shall hold any other office under the laws of this state, nor any office under the government of the United States or any other state.

Each commissioner and each employe shall devote his entire time to the duties of the office and shall not hold any position of trust or profit, engage in any occupation or business interfering with or inconsistent with his duties as such

commissioner or employ, or serve on or under any committee of any political party or take part either directly or indirectly, in any political campaign in the interest of any political party or organization or candidate for office.

Oath of office.—Sec. 6. Each commissioner and employe shall, within thirty (30) days after notice of his appointment, and before entering upon the discharge of his duties, take, subscribe and file with the secretary of state the oath of office prescribed by the constitution of this state.

Chairman.—Sec. 7. The member of said commission whose term of office expires Jan. 31st, 1909, shall be chairman of said commission during his term of office, and thereafter the member who has the shortest term of service shall be chairman during the remainder of his term.

Each of the members of the said commission shall receive an annual salary of four thousand five hundred (\$4,500) dollars in equal monthly installments in the same manner that other state salaries are paid.

Sessions.—Sec. 8. The commission first appointed under this act, after having duly qualified, shall, without delay, meet at the capitol in St. Paul. A majority of said commission shall constitute a quorum for the transaction of the business and the performance of the duties of said commission. The said commission shall be in continuous session and open for the transaction of business every day, except Sundays and legal holidays, and the sessions of said commission shall stand and be deemed to be adjourned from day to day without formal entry thereof on its records. The commission may hold session in conducting investigation at any other place than the capitol when deemed necessary to facilitate and render more thorough the performance of its duties.

Salaries of employes.—Sec. 9. Said commission may appoint a secretary at a salary not to exceed twenty-four hundred (\$2,400) dollars per annum, and such other experts, assistants and clerks, one of whom shall be stenographer, as may be necessary. *Provided, however,* that the total expense for such experts, assistants and clerks, exclusive of said secretary, shall not exceed six thousand (\$6,000) dollars per annum. *And provided, further,* that if it becomes necessary to employ experts, assistants and clerks beyond such as can be obtained for said sum of six thousand (\$6,000) dollars, then

said commission may, with the approval and consent of the governor, attorney general and state auditor, employ such additional assistants as may be necessary. The secretary of the commission shall keep full and correct minutes of all the testimony taken, hearings had and the proceedings of said commission, and shall perform such other duties as may be required by said commission. The said commission shall have power to make all necessary or needful rules consistent with the laws of this state for the orderly and successful performance of its duties and for conducting hearings and other proceedings before it.

Offices and supplies.—Sec. 10. The commission shall be provided with suitable and necessary office furniture, supplies, stationery, books, periodicals, newspapers, maps and financial and commercial reports and all necessary expenses therefor shall be audited and paid as other expenses are audited and paid.

The actual necessary expenses of the commission and its secretary, clerks and such experts and assistants as may be employed by said commission while traveling on the business of the commission shall be paid by the state, such expenditures to be sworn to by the party who incurred the expense and approved by the chairman of the commission or a majority thereof.

Powers and duties.—Sec. 11. It shall be the duty of the commission and it shall have power and authority:

(1) To have and exercise general supervision over the administration of the assessment and taxation laws of the state, over assessors, town, county and city boards of review and equalization and all other assessing officers in the performance of their duties to the end that all assessments of property be made relatively just and equal in compliance with the laws of the state.

(2) To confer with, advise and give the necessary instructions and directions to local assessors throughout the state as to their duties under the laws of the state, and to that end call meetings of local assessors of each county, to be held at the county seat of such county for the purpose of receiving necessary instruction from the commission as to the laws governing the assessment and taxation of all classes of property.

(3) To direct proceedings, action and prosecutions to be instituted to enforce the laws relating to the liability and punishment of public officers and officers and agents of corporations for failure or negligence to comply with the provisions of the laws of this state governing returns of assessment and taxation of property, and to cause complaints to be made against local assessors, members of board of equalization, members of boards of review or any other assessing or taxing officer, to the proper authority, for their removal from office for misconduct or negligence of duty. To require county attorneys to assist in the commencement of prosecutions in actions or proceedings for removal, forfeiture and punishment for violation of the laws of the state in respect to the assessment and taxation of property in their respective districts or counties.

(4) To require town, city, village, county and other public officers to report information as to the assessment of property, collection of taxes received from licenses and other sources, and such other information as may be needful in the work of the commission, in such form and upon such blanks as the commission may prescribe.

(5) To require individuals, co-partnerships, companies, associations and corporations to furnish information concerning their capital, funded or other debt, current assets and liabilities, earnings, operating expenses, taxes as well as all other statements now required by law for taxation purposes.

(6) To summon witnesses to appear and give testimony, and to produce books, records, papers and documents relating to any tax matter which the commission may have authority to investigate or determine.

(7) To cause the deposition of witnesses residing within or without the state, or absent therefrom, to be taken, upon notice to the interested party, if any, in like manner that depositions of witnesses are taken in civil action in the district court in any matter which the commission may have authority to investigate or determine.

(8) One or more members of the commission shall officially visit at least one-half the counties of the state annually, and shall visit every county in the state at least once in two years and inquire into the methods of assessment and taxation and ascertain whether the assessors faithfully discharge their duties, particularly as to their compliance with

this act requiring the assessment of all property not exempt from taxation.

(9) To investigate the tax laws of other states and countries and to formulate and submit to the legislature of the state such legislation as said commission may deem expedient to prevent evasions of assessment and taxing laws, and to secure just and equal taxation and improvement in the system of assessment and taxation in this state.

(10) To consult and confer with the governor of the state upon the subject of taxation, the administration of the laws in regard thereto, and the progress of the work of the commission, and to furnish the governor, from time to time, such assistance and information as he may require relating to tax matters.

(11) To transmit to the governor on or before the third Monday in December of each even numbered year, and to each member of the legislature on or before Jan. 1st, of each odd numbered year, the report of the commission for the preceding years, showing all the taxable property in the state and the value of the same, in tabulated form.

(12) To exercise and perform such further powers and duties as may be required or imposed upon the commission by law.

Board of Equalization.—Sec. 12. The said Minnesota tax commission shall have and exercise all the rights, powers and authority by law vested in the state board of equalization, which said board of equalization is hereby continued, with full power and authority to review, modify and revise, all of the acts and proceedings of said commission in so far as they relate to the equalization and valuation of property assessed for taxation, as prescribed by section 863, Revised Laws of 1905, which state board of equalization shall meet on the second Tuesday in September of each year during its existence. The said Minnesota tax commission shall also have the following powers and duties:

(1) To require the auditor of each county in the state to file with the tax commission, on or before the fourth Monday in August each year, complete abstracts of all real and personal property in the county as equalized by the county board of equalization and itemized by assessment districts, said abstracts to be accompanied by a printed or typewritten

copy of the proceedings of said county board of equalization, and it shall be the duty of the county auditor to so report to the tax commission.

(2) To order reassessment of all real and personal property or either in any assessment district, when in the judgment of said commission such reassessment is advisable or necessary to the end that any and all classes of property in such assessment district shall be assessed in compliance with the law.

(3) To require county auditor to carefully place upon the assessment rolls, omitted property which may be discovered to have for any reason escaped assessment and taxation in previous years.

(4) To receive complaints and to carefully examine into all cases where it is alleged that property subject to taxation has not been assessed or has been fraudulently or for any reason improperly or unequally assessed, or the law in any manner evaded or violated, and to cause to be instituted such proceedings as will remedy improper or negligent administration of the taxing of the state.

(5) Prior to the sitting of the state board of equalization each year, and subject to review as herein stated, to raise or lower the assessed valuation of any or all real and personal property, or any portion thereof within the state.

Prior to the annual meetings of the state board of equalization, to raise or lower the assessed valuation of any real and of any personal property in the state, including the right and authority to raise or lower the assessment of the real and personal property of any individual, co-partnership, company, association or corporation, first giving notice to such persons of their intention to do so, which notice shall fix a time and place of hearing, to the end that the assessed valuation of all property throughout the state shall be as nearly equal as may be upon any given class of property.

Records.—Sec. 13. A record of all proceedings of the Minnesota tax commission affecting any change in the assessed valuation of any property, as revised by the state board of equalization, shall be kept by the secretary of the commission and a copy thereof duly certified shall be mailed to the county auditor of each county wherein such property is situated. Which record shall specify the amounts or amount,

or both, added to or deducted from the valuation of the real property of each of the several towns, villages and cities, and of the real property not in towns, villages or cities, also the per cent or amount of both, added to or deducted from the several classes of personal property in each of the towns, villages and cities, and also the amount added to or deducted from the assessments of individuals, co-partnerships, associations or corporations. The county auditor shall add to or deduct from such tract or lot or portion thereof, of any real property in his county the required per cent or amount, or both, on the valuation thereof as it stood after equalized by the county board, adding in each case a fractional sum of fifty cents or more, and deducting in each case any fractional sum of less than fifty cents, so that no valuation of any separate tract or lot shall contain any fraction of a dollar; and shall also add to or deduct from the several classes of personal property in his county the required per cent or amount, or both, on the valuation thereof as it stood after equalized by the county board, adding or deducting in manner aforesaid, any fractional sum, so that no valuation of any separate class of personal property shall contain a fraction of a dollar, and shall also add to or deduct from assessments of individuals, co-partnerships, associations or corporations, as they stood after equalization by the county board, the required amounts to agree with the assessments as returned by the Minnesota tax commission.

Tax rate.—Sec. 14. The county auditor shall calculate the rate per cent necessary to raise the required amount of the various taxes on the assessed valuation of all property as returned by the Minnesota tax commission.

Witnesses—how summoned.—Sec. 15. Oaths to witnesses in any matter under the investigation or consideration of the commission may be administered by the secretary of the commission or any member thereof. In case any witness shall fail to obey any summons or appear before said commission, or shall refuse to testify or answer any material questions or to produce records, books, papers or documents when required so to do, such failure or refusal shall be reported to the attorney general, who shall thereupon proceed in the proper court to compel obedience to any summons or order of the commission, or to punish witnesses for any such neglect or refusal.

Witnesses—how summoned.—Sec. 16. Whenever it

shall be made to appear to the tax commission, by verified complaint or by the finding of a court, or of the legislature or either body of the same, or any committee thereof, that any considerable amount of property has been improperly omitted from the tax list and assessment roll of any county for any year or years, or, if assessed, that the same has been grossly undervalued by the assessor or other taxing official, whether or not such assessment has been reviewed by the county or state board of equalization, they shall proceed to reassess such property in the manner prescribed by sections 854 to 858 inclusive of the Revised Laws of 1905, and for such purpose shall appoint such examiners and deputies as they shall deem necessary, and in fixing their compensation they shall not be limited to the compensation provided for by section 856 of the said Revised Laws. The expenses of such reassessment shall be paid as provided by section 858 of said Revised Laws of 1905.

The terms of office of all members of the state board of equalization now or hereafter appointed shall end on the 31st day of January, 1909, and from and after said time, said state board of equalization shall cease to exist and be discontinued, and thereafter all of the powers and duties now vested by law in said state board of equalization shall devolve upon and be exercised by said Minnesota tax commission.

Appropriation.—Sec. 17. For the purposes of this act there is hereby annually appropriated out of the treasury of the state, not otherwise appropriated, the sum of thirty thousand dollars (\$30,000).

Sec. 18. All acts or parts or acts inconsistent herewith are hereby repealed.

Sec. 19. This act shall take effect and be in force from and after its passage.

Approved April 25, 1907.