

## CHAPTER 284—H. F. No. 306.

*An Act to amend section 1448 of the Revised Laws of 1905, relating to duties of truant officers.*

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

**Truant officers to report annually number of cases of truancy.**—Section 1. That section 1448 of the Revised Laws of 1905 be, and the same is hereby amended so as to read:

1448. Truant officers.—The board of any district may appoint and remove at pleasure truant officers, who shall investigate all cases of truancy or non-attendance at school, make complaints, serve notice and process, and attend to the enforcement of all laws and school regulations respecting truant, incorrigible, and disorderly children, and school attendance. Whenever any truant officer learns of any case of habitual truancy or continued non-attendance of any child hereby required to attend school he shall immediately notify the person having control of such child to forthwith send to and keep him in school. He may arrest without warrant and take to school any such child, and shall act under the general supervision of the board, or, when directed by the board, under that of the city or district superintendent.

He shall transmit annually on or before the first day of July, each year, to the state superintendent of public instruction, a report of the number of cases of truancy and non-attendance investigated by him and the disposition made in each case. Such officer shall receive a salary, fixed by the board appointing him, but no fees.

Approved April 19, 1911.

C 285  
D 1  
- 234  
- 576  
M - 159  
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NW 728  
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## CHAPTER 285—H. F. No. 331.

1911 C 285  
134-NW 643

*An Act establishing a uniform tax on certain classes of personal property.*

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

**Taxation of money and credits.**—Section 1. "Money" and "credits" as the same are defined in section 798 "Revised Laws of 1905" are hereby exempted from taxation other than that imposed by this act and shall hereafter be subject to an annual tax of three mills on each dollar of the fair cash value thereof.

But nothing in this act shall apply to money or credits belonging to incorporated bank situated in this state, nor to any indebtedness on which tax is paid under chapter 328, General Laws of 1907.

**How listed.**—Sec. 2. All “money” and all “credits” taxable under this act shall be listed in the manner provided in section 816 “Revised Laws of 1905,” but such listing shall be upon a separate blank from that upon which other personal property is listed.

**Assessment by assessor.**—Sec. 3. Before making an assessment of “money” and “credits” under this act the assessor shall give reasonable notice to the inhabitants of his district in the manner prescribed in section 808 “Revised Laws of 1905.” He shall require each individual, co-partnership, company, association or corporation in his district to bring in before a date therein specified and not later than the first day of July a true list of all their “moneys” and “credits” taxable under this act.

**Tax commission to prepare instruction.**—Sec. 4. The Minnesota tax commission shall annually prepare instructions for bringing in the lists required by the preceding section. They shall prepare and distribute through the county auditors to the assessors a form for the returns which the tax payers are required to make by this act, and this form shall be printed on a separate sheet, and shall be entirely distinct from the forms prepared for the returns of other classes of property. This form shall require the tax payer to make a return of the total amount of his “money” and “credits” taxable under this act.

The Minnesota tax commission shall cause to be printed and shall furnish assessors blank lists for the return of property taxable under this act, and the assessor shall distribute a blank list to every person liable to taxation.

**Statement to be made under oath.**—Sec. 5. The assessor shall in all cases require a person bringing in a list to make oath that it is as nearly correct as he is able to make it and this oath shall be attached to and be a part of such list.

Such list shall be open to the inspection of the assessor, county auditor, their deputies and clerks, the board of review, the board of equalization, their clerks, the Minnesota tax commission and its assistants and clerks, but the details of the lists made by tax payers shall be disclosed to no other person except by order of court, and any assessor or other person who shall disclose such details shall be liable to a fine of not less than one hundred dollars nor more than five hundred dollars. The lists shall be delivered by the assessor to the county auditor and by him preserved.

**Assessor to accept as true.**—Sec. 6. The assessors shall receive as true except as to valuation, the list brought in by each person, unless on being thereto required by the assessor he refuses to answer on oath all reasonable and necessary inquiries

as to the nature and amount of his property taxable under the provisions of this act.

**To ascertain particulars of personal estate.**—Sec. 7. The assessor shall ascertain as nearly as possible the particulars of the personal estate subject to taxation under this act of any person who has not brought in such list, and shall estimate its just value according to his best information and belief. He shall also add thereto fifty per cent of the estimated value of such property as a penalty; and such estimate, with the penalty of fifty per cent, shall be entered in the valuation books, and shall be conclusive upon any person who has not seasonably brought in a list of his estate unless he can show reasonable excuse for the omission.

**Assessor to specify the amount of each.**—Sec. 8. In making such estimate the assessor shall specify the amount of "money" and "credits" separately and shall enter the same upon the books furnished under the provisions of section 10 of this act. An error or overestimate, or either, shall not be taken into account in determining whether a person is entitled to abatement, but only the aggregate amount of such estimate.

**Change of domicile.**—Sec. 9. After property taxable under the provisions of this act has been legally assessed to any inhabitant of the State of Minnesota, including any executor, administrator, or trustee, an amount not less than that last assessed by the assessor of such district in respect of such property shall be deemed to be the sum assessable, until a true list of such property is brought in to the assessor in accordance with the provisions of section 3, of this act. When a person liable to be taxed for personal property included within the provisions of this act changes his domicile, the assessor of the district to which he removes shall assess him for an amount not less than that for which he was assessed in the district from which he removed, until he files the list required by section 3 of this act. The duties of assessors under this section shall be the same as prescribed in section 858, Revised Laws of 1905, and whoever neglects to perform any duty imposed upon him by this section shall be guilty of a misdemeanor.

**Taxable property.**—Sec. 10. Property taxable under this act shall not be included in the valuation list which assessors are required to make under the provisions of section 835, Revised Laws of 1905, but shall be listed in a separate book or in a supplement to the regular assessment book which the county auditor shall provide for each assessor on or before the first day of May each year.

This book, supplement, shall show the total amount of "money" and of "credits" assessed to each tax payer under the provisions of this act, and shall not disclose further details of his assessment. It shall contain also a summary showing the number of individuals, firms, association, trustees, etc., assessed for such property and the total amount of "money" and "credits" taxable under the provisions of this act. When making the return to the county auditor provided for by section 850, Revised Laws of 1905, the assessor shall file this valuation book, or supplement, together with the summary of the same and the listing blanks filled out by each tax payer assessed under the provisions of this act.

The county auditor, when compiling the returns required by section 862, Revised Laws of 1905, shall include, under a separate heading the aggregate assessment in each district of property assessed under the provisions of this act.

**Review of assessment.**—Sec. 11. The assessment under this act shall be reviewed and equalized the same as the assessment of other personal property is reviewed and equalized.

**Computation of county auditor.**—Sec. 12. The county auditor of each county shall compute the taxes under this act each year against each individual, co-partnership, company, association or corporation and he may include such tax on the personal property tax list with the other personal property tax levied against such individual, copartnership, company, association or corporation where the assessment is made.

The tax levied under this act shall be collected by the county treasurer, or sheriff, the same as other personal property taxes are collected.

**Apportionment of receipts.**—Sec. 13. All taxes paid to the county treasurer under the provisions of this act shall be apportioned, one-sixth to the revenue fund of the State of Minnesota, one-sixth to the county revenue fund, one-third to the city village or town and one-third to the school district in which the property is assessed.

Sec. 14. This act shall take effect and be in force from and after its passage.

Approved April 19, 1911.