

the government of which independent school district is not provided for in the charter of such city, the annual election of members of the board of education of such school district shall be held on the first *Tuesday* in April. *That the governing body of any such school district and the governing body of any such city shall apportion the cost of such a school election and any such general municipal election in any such city, when both of said elections occur on the same day, in such proportion and amount as said governing bodies shall agree upon. The members of said board of Education shall be so elected for the terms and in the manner prescribed by law."*

Approved April 23, 1935.

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#### CHAPTER 237—H. F. No. 1239

*An act to amend Mason's Minnesota Statutes of 1927, Section 1992-1, as amended by Laws 1931, Chapter 224, relating to the assessment of real property.*

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

**Section 1. Duties of assessor.**—Mason's Minnesota Statutes of 1927, Section 1992-1, as amended by Laws 1931, Chapter 224, is hereby amended so as to read as follows:

"1992-1. It shall be the duty of every assessor and board, in determining the value of lands for the purpose of taxation and in fixing the assessed value thereof, to consider and give due weight to every element and factor affecting the market value thereof, including its location with reference to roads and streets and the location of roads and streets thereon or over the same, and to take into consideration a reduction in the acreage of each tract or lot sufficient to cover the amount of land actually used for any improved public highway and the reduction in area of land caused thereby. *It shall be the duty of every assessor and board in determining the value of lands for the purpose of taxation and in fixing the assessed value thereof, to consider and give due weight to lands which are comparable in character, quality and location, to the end that all lands similarly located and improved will be assessed upon a uniform basis and without discrimination."*

Approved April 23, 1935.