

CHAPTER 206—S. F. No. 42

An act to amend Section 1994 of Mason's Minnesota Statutes of 1927 relating to assessment of real property in odd-numbered years.

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

Section 1. Assessment of real property in odd numbered years.—Section 1994 of Mason's Minnesota Statutes of 1927 is hereby amended so as to read as follows:

"1994. In every odd numbered year, at the time of assessing personal property, the assessor shall also assess all real property that may have become subject to taxation since the last previous assessment, including all real property platted since the last real estate assessment in the even numbered year, and all buildings or other structures of any kind, whether completed or in process of construction, of over one hundred dollars in value, the value of which has not been previously added to or included in the valuation of the land on which they have been erected. He shall make return thereof to the county auditor, with his return of personal property, showing the tract or lot on which each structure has been erected and the true value added thereto by such erection. *Every assessor shall list, without revaluing, in each odd numbered year, on a form to be prescribed by the Minnesota Tax Commission, all parcels of land that shall have become homesteads or shall have ceased to be homesteads for taxation purposes since the last real estate assessment.*

The county auditor shall note such change in the assessed valuation upon the tax lists, caused by a change in classification, and shall calculate the taxes for such odd numbered year on such changed valuation. In case of the destruction by fire, flood or otherwise, of any building or structure, over one hundred dollars in value, which has been erected previous to the last valuation of the land on which it stood, or the value of which has been added to any former valuation, the assessor shall determine, as nearly as practicable, how much less such land would sell for at private sale in consequence of such destruction and make return thereof to the auditor."

Approved April 14, 1937.

CHAPTER 207—H. F. No. 61

An act authorizing any fraternal corporation to transfer the unused portion of lands acquired by it and devoted to cemetery purposes prior to 1885, to a public cemetery association and validating deeds of parts thereof heretofore made to or by such cemetery association.