

estate remaining delinquent on the first Monday of January, 19....., shall be published.

A copy of the resolution certified by the auditor, shall be filed with the clerk of the district court. If, for any reason, the board fail to designate a newspaper, or the proprietor of the newspaper fail to give the required bond, the auditor shall thereupon designate the same in writing, and immediately file such writing in his office, and a certified copy thereof with such clerk."

Approved April 24, 1941.

CHAPTER 401—S. F. No. 1288

An act relating to intoxicating liquors and elections thereon in cities and villages located in any county having not less than 24 nor more than 28 full or fractional townships and having a population of more than 14,500 and less than 15,000, and an assessed valuation, exclusive of monies and credits, of less than \$5,000,000 and more than \$4,500,000.

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

Section 1. **Certain cities may establish municipal liquor stores.**—That any city or village located in any county in this state, having not less than 24 nor more than 28 full or fractional townships, and having a population of more than 14,500 and less than 15,000, and an assessed valuation, exclusive of monies and credits; of less than \$5,000,000 and more than \$4,500,000, may hold an election for the establishment of a municipal liquor store as provided by Chapter 395, Laws of 1939, following as nearly as possible procedure described in the 1940 Supplement, Mason's Minnesota Statutes of 1927, sections 3200-37 to 3200-39, inclusive.

Approved April 24, 1941.

CHAPTER 402—S. F. No. 1323

An act relating to boards of equalization; amending Mason's Minnesota Statutes of 1927, Sections 2034 and 2036.

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

Section 1. Law amended.—Mason's Minnesota Statutes of 1927, Section 2034, is hereby amended to read as follows:

"2034. **Board of review.**—The town board of each town, the *council or other governing body* of each village and city, except in cities whose charters provide for a board of equalization, and except as provided in *Mason's Minnesota Statutes of 1927, Section 2035*, shall be a board of review. Such board shall meet on the fourth Monday of June at the office of the clerk to review the assessment of property in such town or district, and they shall immediately proceed to examine and see that all taxable property in their town or district has been properly placed upon the list, and duly valued by the assessor. In case any property, real or personal, shall have been omitted, said board shall place it upon the list with its true value, and they shall correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the assessment list at its true and full value; but no assessment of the property of any person shall be raised until he has been duly notified of the intent of the board so to do. On the application of any person feeling aggrieved, they shall review the assessment, and correct it as shall appear to them just. *A majority of members* may act at such meeting, and may adjourn from day to day until they shall finish the hearing of all cases presented. The assessor shall attend, with his assessment books and papers, and take part in the proceedings, but shall not vote, and shall note all changes and additions made by the board, and correct his work accordingly. All complaints of individuals, residents of the town or district, in reference to the assessment of personal property, shall be heard and decided by the town board; but the complaints of non-residents in reference to the assessment of any property, real or personal, and of others in reference to any assessment made after the meeting of such board, shall be heard and determined by the county board of equalization.

Sec. 2. Law amended.—Mason's Minnesota Statutes of 1927, Section 2036, is hereby amended to read as follows:

"2036. **Must give posted notice.**—The *clerk* shall give at least ten days' posted notice of the time and place of the meeting of the board of review; but the failure to give such notice or hold such meeting shall not vitiate any assessment, except as to the excess over the true and full value of the property.

Approved April 24, 1941.