

unless the county board by unanimous vote shall elect to come under the general law after which it shall be governed by this section provided that the provisions of this act shall not apply to any county in this state now or hereafter having a population of more than 75,000.

Approved March 26, 1943.

CHAPTER 199—H. F. No. 429.

(AMENDING SECTION 270.06 MINNESOTA STATUTES 1941.)

An act relating to the powers and duties of the commissioner of taxation, and amending Mason's Minnesota Statutes of 1927, Section 2364.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2364, is amended to read as follows:

2364. **Powers and duties of Commissioner.**—It shall be the duty of the *commissioner* and *he* 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 for the purpose of receiving necessary instruction from the *commissioner* as to the laws governing the assessment and taxation of all classes of property.

(3) To direct proceedings, *actions*, 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 *boards* 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 *commissioner*, in such form and upon such blanks as *he* may prescribe.

(5) To require individuals, copartnerships, 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 visit at least one-half the counties of the state annually and every county of 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 the laws requiring the assessment of all property not exempt from taxation.*

(7) To investigate the tax laws of other states and countries and to formulate and submit to the legislature such legislation as *he* 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.

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

(9) 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 *January first* of each odd-numbered year, the report of the *commissioner* for the preceding years, showing all the taxable property in the state and the value of the same, in tabulated form.

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

Approved March 26, 1943.