

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

Section 1. Minnesota Statutes 1941, Section 296.17, as amended by Laws 1943, Chapter 320, Section 12, is hereby amended by adding the following new subdivision:

*Subdivision 5. Reciprocal arrangements relating to gasoline tax. The Commissioner is hereby empowered to enter into reciprocal agreements with the appropriate officials of any other state under which he may waive all or any part of the requirements imposed by this section upon those who use in Minnesota gasoline or other motor vehicle fuel upon which the tax has been paid to such other state, provided that the officials of such other state grant equivalent privileges with respect to gasoline or other motor vehicle fuel used in such other state but upon which the tax has been paid to Minnesota.*

Approved April 21, 1945.

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#### CHAPTER 481—S. F. No. 713

*An act relating to the duties, compensation and mileage of township and village assessors and other township officers, amending Minnesota Statutes 1941, Sections 273.08 and 367.05, and repealing Laws 1945, Chapter 219.*

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

Section 1. Minnesota Statutes 1941, Section 273.08, is amended to read as follows:

273.08. **Assessor's duties.** The assessor shall perform his duties during *April*, May and June of each year, except in cases otherwise provided and in the manner following. He shall actually view, when practicable, and determine the true and full value of each tract or lot of real property listed for taxation, and shall enter the value thereof, including the value of all improvements and structures thereon, opposite each description. He shall make an alphabetical list of the names of all persons in his town or district liable to an assessment of personal property, and shall call at the office or place of business or residence of each person required by this chapter to list property, and shall list his name, and shall require each person to make and deliver a correct list and statement of such property, according to the prescribed form, which shall be sub-

scribed and sworn to by the person listing; and the assessor shall thereupon determine the value of the property in such statement, and enter the same in his assessment books, opposite the name of the person assessed, with the name and post-office address of the person listing the property; and; if such person reside in a city, the street and number, or other brief description, of his residence or place of business. If any property is listed or assessed on or after the fourth Monday of June, and before the return of the assessor's books, the same shall be as legal and binding as if listed and assessed before that time.

Sec. 2. Minnesota Statutes 1941, Section 367.05, is amended to read as follows:

**367.05. Compensation. Subdivision 1. Town assessors.** The town assessors shall be compensated at the rate of \$6.00 per day for each day's service necessarily rendered, not exceeding 90 days, and mileage at the rate of five cents per mile for each mile necessarily traveled in going to and returning from the county-seat of the county to attend any meeting of the assessors of the county which may be legally called by the county auditor, and also for each mile necessarily traveled in making his return of assessment to the proper county officer; provided, that the electors, at the annual town meeting, after reading and disposing of the annual report, may fix the compensation of the assessor on an annual basis, but such compensation of the assessor in any town having an assessed valuation of more than \$200,000, and less than \$1,000,000, when so fixed shall not exceed \$500.00 and shall not be less than \$100.00 in any one year; and that in any town having an assessed valuation, including money and credits, of less than \$200,000, the maximum compensation for assessor in any year shall not exceed \$400.00 and shall not be less than \$75.00. In addition to the per diem or compensation fixed on an annual basis, the electors at the annual town meeting are authorized in their discretion to allow the assessor mileage at the rate of five cents per mile for each mile necessarily traveled in his assessment work.

**Subd. 2. Other town officers.** The following town officers shall be entitled to compensation for each day's service necessarily rendered:

Supervisors and clerks, \$4.00 when the service is rendered within the town, and \$4.00 when rendered without the town and mileage at the rate of five cents per mile for each mile necessarily traveled on official business out of the town, but not exceeding \$30.00 for such mileage for any one town officer in any year; but no supervisor shall receive more than \$120.00

as compensation in any one year; provided, that in any town containing over 50, but not more than 55, sections the salary of the supervisors, in addition to mileage herein allowed, shall be \$4.00 per day when the service is rendered within the town, and \$4.00 per day when the service is rendered without the town, but no supervisor in any such town shall receive more than \$135.00 as compensation in any one year;

For the following services the clerk shall receive fees, and not a per diem:

- (1) Certifying each notice of election, 25 cents;
- (2) Posting notices, each, 25 cents and ten cents for each mile necessarily traveled;
- (3) Filing each paper, ten cents;
- (4) Recording orders and other instruments, ten cents per folio;
- (5) Copying and certifying any record or instrument recorded or filed in his office, ten cents per folio, to be paid by the person applying therefor.

The voters at any town meeting, after reading and disposing of the annual report, may, by resolution, fix the scale of wages and the hours of employment of the road overseer and of any other person employed by any town on any town road. The voters at any town meeting, after reading and disposing of the annual report, may, by resolution, increase or decrease the compensation of town officers, not to exceed 50 per cent.

Nothing herein contained shall be construed to repeal any law wherein any towns are classified for the purpose of fixing the salaries, or maximum salaries, of any of their officers.

This section shall not apply to any county containing a city of the first class.

*Subd. 3. Village assessors. The village assessor shall be entitled to compensation at the rate of \$6.00 per day for each day's service necessarily rendered, not exceeding 90 days, and mileage at the rate of five cents per mile for each mile necessarily traveled in going to and returning from the county-seat of the county to attend any meeting of the assessors of the county which may be legally called by the county auditor, and also for each mile necessarily traveled in making his return of assessment to the proper county officers; provided that the compensation of the village assessor may be fixed by the governing board of such village at a sum of not to exceed \$500.00*

*and not less than \$100.00 in any one year. In addition to the per diem or compensation fixed on an annual basis, the governing board of the village is authorized in its discretion to allow the village assessor mileage at the rate of five cents per mile for each mile necessarily traveled in his assessment work.*

Sec. 3. **Repeal.** Laws 1945, Chapter 219 is repealed.

Approved April 21, 1945.

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CHAPTER 482—S. F. No. 805

*An act relating to the sale of intoxicating liquor, both "on sale" and "off sale" in certain counties; amending Minnesota Statutes 1941, Section 340.11, as amended.*

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

Section 1. Minnesota Statutes 1941, Section 340.11, as amended by Laws 1943, Chapters 501 and 599 and by Laws 1945, Chapter 8, Subdivision 9, is hereby amended to read as follows :

**340.11. Licenses.**

**Subd. 9. On sale licenses in certain cities.** In cities of the fourth class situated in any county in this state having not less than 100 nor more than 110 full and fractional congressional townships and having a population of not less than 13,000 nor more than 15,000 inhabitants according to the last federal census, the number of "on sale" licenses shall be determined by the governing body thereof, and where such a city is operating a municipal liquor store at "off sale" only. "On sale" licenses may be granted to hotels, clubs, restaurants and exclusive liquor stores. *All villages having a population of 350 inhabitants or over, according to the 1940 federal census, in any county having less than 10,000 inhabitants, according to the 1940 federal census, and having more than 15, and less than 25, full and fractional congressional townships, and having a land area of more than 550, and less than 570, square miles, and having more than six incorporated cities, villages, and boroughs, may establish and maintain a municipal liquor store, for either "on sale" or "off sale", or both, after authorization so to do by a majority of those voting on the question at any election. On petition of 25 legal voters addressed to the village council and filed with the village clerk at least ten*