

may, in its discretion, pay premiums upon the bond of the treasurer and secretary from said special fund.

Approved April 14, 1947.

CHAPTER 330—H. F. No. 1063

[Coded as Section 272.021]

An act declaring the property of volunteer fire departments to be public property; and exempting such property from taxation.

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

[272.021] **Property of volunteer fire department exempt from taxation.** Section 1. The property of any volunteer fire department used exclusively for the prevention of and protection from fire to the property of the community is declared to be public property used for essential public and governmental purposes, and such property of the volunteer fire department shall be exempt from all taxes and special assessments of the city, the county, the state, or any political subdivision thereof.

Approved April 14, 1947.

CHAPTER 331—S. F. No. 570

An act to amend Minnesota Statutes 1945, Section 273.03, to increase the compensation of assessors attending county seat instructional meetings to \$6.00 per day, and to make its provisions applicable to members of local boards of review required to attend such meetings.

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

Section 1. Minnesota Statutes 1945, Section 273.03, is hereby amended to read as follows:

273.03. Assessment; mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots

subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres; and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd-numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in April of each year.

The assessors *and at least one member of each local board of review* shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor *and board of review member* attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

Sec. 2. This act shall take effect March 31, 1947.

Approved April 14, 1947.

CHAPTER 332—S. F. No. 844

[Coded as Sections 138.10, 138.11, 138.12]

An act relating to the observance and celebration of Minnesota's centennial in the year 1949 and appropriating money therefor.

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

[138.10] Section 1. **Territorial centennial anniversary.** The act establishing the territorial government of Minnesota was passed March 3, 1849. The year 1949 will be the one hundredth anniversary of that event. It is fitting that such centennial should be properly observed and celebrated in the year 1949.

[138.11] Sec. 2. **Plan for proper observance.** The Minnesota Historical Society is hereby authorized, directed and