

## CHAPTER 173—S. F. No. 1205

[Not Coded]

*An act authorizing cities of the second class not operating under a home rule charter to incur indebtedness and issue bonds for the construction and equipment of a swimming pool.*

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

**Section 1. Bond issue for construction and equipment of swimming pool.** Any city of the second class not operating under a home rule charter, may incur indebtedness and issue bonds to construct and equip a swimming pool, in an amount not to exceed \$275,000. Such bonds shall be issued pursuant to Minnesota Statutes 1953, Chapter 475, if authorized by the electorate at any general election or special election called for that purpose. Taxes may be levied for the payment of such bonds and interest thereon, in excess of the limitations prescribed by Minnesota Statutes 1953, Chapter 275.

Approved March 19, 1957.

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CHAPTER 174—H. F. No. 88

*An act relating to the assessment of property for the purpose of taxation, amending Minnesota Statutes 1953, Section 273.071, Subdivision 14.*

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

**Section 1.** Minnesota Statutes 1953, Section 273.071, Subdivision 14, is amended to read:

**Subd. 14. General duties.** The duties of the county assessor shall be as follows: (a) to make all assessments, based upon the appraised values reported to him by the local assessors or his assistants and his own knowledge of the value of the property assessed; (b) to personally view and determine the value of any property which because of its type or character may be difficult for the local assessor to appraise; (c) to make all changes ordered by the local boards of review, relative to the assessed value of the property of any individual, firm or corporation after notice has been given and hearings held as provided by law. *A local board of review shall have the power to raise assessments upon giving a written notice to the taxpayer and to lower assessments upon petition of the taxpayer, but the total of such adjustments shall not reduce the aggregate assessment made by the county assessor by more*