

## 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*

*than one percent of said aggregate assessment. If the total of such adjustments would lower the aggregate assessments made by the county assessor by more than one percent, none of such adjustments shall be allowed. The assessor shall correct any clerical errors or double assessments discovered by the board of review without affecting the one percent referred to above.*

(d) to enter all assessments in the assessment books, furnished him by the county auditor, with each book and the tabular statements for each book in correct balance; (e) to prepare all assessment cards, charts, maps and any other forms prescribed by the commissioner of taxation; (f) to attend the meeting of the county board of equalization; to investigate and report on any assessment ordered by said board; to enter all changes made by said board in the assessment books and prepare the abstract of assessments for the commissioner of taxation; to enter all changes made by the state board of equalization in the assessment books; to deduct all exemptions authorized by law from each assessment and certify to the county auditor the taxable value of each parcel of land, as described and listed in the assessment books by the county auditor, and the taxable value of the personal property of each person, firm or corporation assessed; (g) to investigate and make recommendations relative to all applications for the abatement of taxes or applications for the reduction of the assessed valuation of any property; (h) to promptly notify the county auditor of any omitted property which shall come to his attention; (i) to perform all other duties relating to the assessment of property for the purpose of taxation which may be required of him by the commissioner of taxation; (j) to perform all other duties prescribed by subdivisions 8 and 9 which are not in conflict with the provisions of this subdivision.

Approved March 20, 1957.

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#### CHAPTER 175—H. F. No. 423

*An act relating to the registration and taxation of motor vehicles, defining a passenger automobile; amending Minnesota Statutes 1953, Section 168.011, Subdivision 7.*

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

Section 1. Minnesota Statutes 1953, Section 168.011, Subdivision 7, is amended to read :

Subd. 7. **Passenger automobile.** "Passenger automobile" means any motor vehicle designed and used for the carrying of not more than eight persons, including vehicles known