

*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 assesment 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 commisisoner 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 subdivison.

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

as station wagons, *notwithstanding station wagons may be designed and used for the carrying of more than eight persons, but excluding motorcycles.*

Approved March 20, 1957.

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CHAPTER 176—H. F. No. 425

[Coded]

*An act relating to the registration and taxation of motor vehicles; amending Minnesota Statutes 1953, Section 168.013.*

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

Section 1. Minnesota Statutes 1953, Section 168.013, is amended by the addition of a subdivision to read:

[Subd. 15.] **Adjustment of tax.** *Whenever the tax on any vehicle as computed under the provisions of this section is found to be indivisible by five, the registrar is authorized to adjust such tax to the nearest figure divisible by five.*

Approved March 20, 1957.

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CHAPTER 177—H. F. No. 572

*An act relating to firemen's relief associations; amending Minnesota Statutes 1953, Section 424.31.*

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

Section 1. Minnesota Statutes 1953, Section 424.31, is amended to read:

**424.31 Board of trustees of firemen's relief associations.** The board of trustees of every firemen's relief association of this state shall be composed of the following persons: Six trustees elected annually by such firemen's relief association from its own members and the following ex officio members taken from the officers of the municipality in which the relief association is located, the mayor or president, the recorder or clerk, the treasurer, and the chief of the fire department thereof; and any such board of trustees of a duly incorporated relief association shall have exclusive control and management of all funds received by its treasurer under the provisions of sections 424.30 and 424.31, funds derived from the State of Minnesota, and all moneys or property donated, given, granted,