Approved April 5, 1974.

CHAPTER 375—H.F.No.3287

An act relating to witness fees; amending Minnesota Statutes, 1973 Supplement, Section 357.24.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes, 1973 Supplement, Section 357.24, is amended to read:

357.24 **COURTS; WITNESS; FEES; CRIMINAL CASES.** Witnesses for the state in criminal cases shall receive the same fees for travel and attendance as provided in section 357.22, and judges of ~~the district court~~ courts of record may, in their discretion, allow like fees to witnesses attending in behalf of any defendant. In addition these witnesses shall receive reasonable expenses actually incurred for meals, loss of wages and child care, not to exceed $25 per day. In courts of record these witness fees shall be certified and paid in the same manner as jurors ; ~~and in justice courts such fees shall be a county charge, and paid in the same manner as other county charges~~ .

Approved April 9, 1974.

CHAPTER 376—H.F.No.3329

An act relating to taxation; providing for assessment of property in certain years; amending Minnesota Statutes 1971, Section 273.17, Subdivision 1.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1971, Section 273.17, Subdivision 1, is amended to read:

273.17 **TAXATION; ASSESSMENT OF REAL PROPERTY IN EVEN-NUMBERED YEARS.** Subdivision 1. In every ~~odd-numbered~~ even-numbered year, on January 2, the assessor shall also assess all real property that may have become subject to taxation since the last previous assessment, including all real property platted since the last real estate assessment in the ~~even-numbered~~ odd-numbered year, and all buildings or other structures of any kind, whether completed or in process of construction, of over $100 in value, the value of which has not been previously added to or included in the valuation of the land on which they have been erected. He shall make return thereof to the

Changes or additions indicated by <u>underline</u> deletions by ~~strikeout~~