

one of the basic salaries within his new range, his new basic salary shall be fixed at the next higher basic salary of that range.

Subd. 6. Where basic salary adjustments are made pursuant to subdivisions 3, 4, and 5 of this section, the economic adjustment increases or decreases provided for in Sections 4 and 5 of this act shall be added to or deducted from the adjusted basic salaries.

Subd. 7. A permanent employee who is on July 1, 1945, receiving a salary in excess of the maximum of his new range shall not have such salary reduced by reason of the provisions of this act, but, in lieu of the economic adjustment increase provided for in Section 4 of this act, any such employee shall receive the War Salary Increase provided for by Laws 1943, Chapter 638, Section 9, 644, Section 20, 655, Section 8, 660, Section 46.

Subd. 8. Notwithstanding any provision in this act, the minimum salary, including all adjustments, of employees in the classified service who have been in the service of the state five years or more immediately preceding the effective date of this act shall be \$120 per month.

Sec. 7. **Repeal.** Laws 1939, Chapter 431, Article II, Section 21, Clause (d), and Minnesota Statutes 1941, Section 43.12, Subdivision 4, are hereby repealed.

Approved April 23, 1945.

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#### CHAPTER 599—H. F. No. 992

*An act relating to the powers and duties of the Commissioner of taxation, and amending Minnesota Statutes 1941, Section 270.06.*

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

Section 1. Minnesota Statutes 1941, Section 270.06, is amended to read as follows:

270.06. **Powers and duties.** It shall be the duty of the commissioner of taxation and he shall have power and authority:

(1) To have and exercise general supervision over the administration of the assessment and taxation laws of the

state, over assessors, town, county, and city boards of review and equalization, and all other assessing officers in the performance of their duties, to the end that all assessments of property be made relatively just and equal in compliance with the laws of the state;

(2) To confer with, advise and give the necessary instructions and directions to local assessors *and local boards of review* throughout the state as to their duties under the laws of the state, and to that end call meetings of local assessors of each county, to be held at the county-seat of such county, for the purpose of receiving necessary instructions from the commissioner as to the laws governing the assessment and taxation of all classes of property, *which meetings at least one member of each local board of review shall attend.*

(3) To direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to the liability and punishment of public officers and officers and agents of corporations for failure or negligence to comply with the provisions of the laws of this state governing returns of assessment and taxation of property, and to cause complaints to be made against local assessors, members of boards of equalization, members of boards of review, or any other assessing or taxing officer, to the proper authority, for their removal from office for misconduct or negligence of duty.

(4) To require county attorneys to assist in the commencement of prosecutions in actions or proceedings for removal, forfeiture and punishment for violation of the laws of this state in respect to the assessment and taxation of property in their respective districts or counties;

(5) To require town, city, village, county, and other public officers to report information as to the assessment of property, collection of taxes received from licenses and other sources, and such other information as may be needful in the work of the department of taxation, in such form and upon such blanks as he may prescribe;

(6) To require individuals, copartnerships, companies, associations, and corporations to furnish information concerning their capital, funded or other debt, current assets and liabilities, earnings, operating expenses, taxes, as well as all other statements now required by law for taxation purposes;

(7) To summon witnesses to appear and give testimony, and to produce books, records, papers and documents relating to any tax matter which he may have authority to investigate or determine;

(8) To cause the deposition of witnesses residing within or without the state, or absent therefrom, to be taken, upon notice to the interested party, if any, in like manner that depositions of witnesses are taken in civil actions in the district court, in any matter which he may have authority to investigate or determine;

(9) To investigate the tax laws of other states and countries and to formulate and submit to the legislature such legislation as he may deem expedient to prevent evasions of assessment and taxing laws, and to secure just and equal taxation and improvement in the system of assessment and taxation in this state;

(10) To consult and confer with the governor upon the subject of taxation, the administration of the laws in regard thereto, and the progress of the work of the department of taxation, and to furnish the governor, from time to time, such assistance and information as he may require relating to tax matters;

(11) To transmit to the governor, on or before the third Monday in December of each even-numbered year, and to each member of the legislature, on or before January first of each odd-numbered year, the report of the department of taxation for the preceding years, showing all the taxable property in the state and the value of the same, in tabulated form;

(12) To visit at least one-half the counties of the state annually and every county in the state at least once in two years and inquire into the methods of assessment and taxation and ascertain whether the assessors faithfully discharge their duties, particularly as to their compliance with the laws requiring the assessment of all property not exempt from taxation;

(13) To exercise and perform such further powers and duties as may be required or imposed upon the commissioner of taxation by law.

Approved April 23, 1945.

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#### CHAPTER 600—H. F. No. 1030

*An act relating to motor vehicles, providing for conversion from one registration class to another and for refunds of tax in certain instances; amending Minnesota Statutes 1941, Section 168.16, and Laws 1943, Chapter 286, Section 1, designated as Section 168.165.*