

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

Section 1. Minnesota Statutes 1961, Section 270.16, is amended to read:

**270.16 Taxation; property omitted or undervalued; reassessment.** When it shall be made to appear to the commissioner of taxation, by ~~verified~~ complaint or by the finding of a court or of the legislature, or either body of the ~~same legislature~~, or any committee ~~thereof of the legislature~~, or any city or village council or county board, that any considerable amount of property has been improperly omitted from the tax list or assessment roll of any district or county for any year, or, if assessed, that the same has been undervalued or overvalued, as compared with like property in the same county or in the state so that the assessment for such year in such district or county is grossly unfair and inequitable, whether or not the same has been equalized by the county board of equalization or the commissioner of taxation, the commissioner of taxation shall examine into the facts in the matter and, if satisfied therefrom that it would be for the best interests of the state that a reassessment of such property be made, he shall appoint a special assessor and such deputy assessors as may be necessary and cause a reassessment to be made of all or any of the real and personal property, or either, in any such district or county as he may deem best, to the end that all property in such district or county shall be assessed equitably as compared with like property in such district or county.

Approved April 12, 1965.

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#### CHAPTER 186—S. F. No. 869

*An act relating to the compensation of township and village assessors; amending Minnesota Statutes 1961, Sections 367.05, Subdivision 1, and 412.131.*

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

Section 1. Minnesota Statutes 1961, Section 367.05, Subdivision 1, is amended to read:

**367.05 Township and village assessors; compensation.** Subdivision 1. **Assessors.** The town assessors, *except in towns wherein special laws set the salary and compensation of the assessor shall be compensated in an amount to be determined by the town board but not more than at the rate of \$10 \$15 per day for each*

**Changes or additions indicated by italics, deletions by ~~strikeout~~.**

day's service necessarily rendered for the first two years and may be compensated at the rate of *not more than \$12 \$20* per day in each year of service thereafter; *not exceeding 90 days in any one year*; but at the annual town meeting the electors may increase the salary of the assessor in any amount that they shall determine, *but not to exceed \$15 per day*; and mileage at the rate of seven and one-half cents per mile for each mile necessarily traveled in going to and returning from the county seat of the county to attend any meeting of the assessors of the county which may be legally called by the county auditor, and also for each mile necessarily traveled in making his return of assessment to the proper county officer. *The town board is also authorized to reimburse any town assessor for expenses, and mileage at the rate of seven and one-half cents per mile in attending other meetings and instructional courses.* At the annual town meeting, after reading and disposing of the annual report, the electors may fix the compensation of the assessor on an annual basis, but such compensation in any town having an assessed valuation of more than \$200,000 and less than \$1,000,000 when so fixed shall not exceed ~~\$1,000~~ *\$1,500* and shall not be less than \$100 in any one year. In any town having an assessed valuation, including money and credits, of less than \$200,000 the maximum compensation for assessor in any year shall not exceed ~~\$800~~ *\$1,000* and shall not be less than \$75. In any town having an assessed valuation of \$1,000,000 or more, the ~~maximum~~ compensation shall ~~not exceed \$1,500~~ and shall not be less than \$300. In addition to the per diem or compensation fixed on an annual basis the electors, at the annual town meeting, may allow the assessor mileage at the rate of seven and one-half cents for each mile necessarily traveled in his assessment work. This subdivision does not apply to any county having not less than 450,000 inhabitants and an assessed valuation, including money and credits, of more than \$450,000,000.

Sec. 2. Minnesota Statutes 1961, Section 412.131, is amended to read:

**412.131 Assessor; duties, compensation.** The village assessor shall assess and return as provided by law all property taxable within the village, if a separate assessment district, and the assessor of the town within which the village lies shall not include in his return any property taxable in the village. Any assessor may appoint a deputy assessor as provided in Minnesota Statutes, Section 273.06. The assessor may be compensated on a full-time or part-time basis at the option of the council but his compensation shall be not less than \$100 in any one year, if fixed ~~in a lump sum on an annual basis~~, or *not more than \$6 \$20* per day, if fixed on a per diem basis. If his compensation is not fixed by the council the assessor

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shall be entitled to compensation at the rate of \$6 \$20 per day for each days service necessarily rendered, ~~not exceeding 90 days;~~ and mileage at the rate of ~~five~~ *seven and one half* cents per mile for each mile necessarily traveled in going to and returning from the county seat of the county to attend any meeting of the assessors of the county legally called by the county auditor, and also for each mile necessarily traveled in making his return of assessment to the proper county officer and in attending sectional meetings called by the county assessor or county supervisor of assessments, *except when mileage is paid by the county.* In addition to other compensation, the council may allow the assessor *five seven and one half* cents per mile for each mile necessarily traveled in his assessment work.

Approved April 12, 1965.

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CHAPTER 187—S. F. No. 1146

[Not Coded]

*An act relating to the city of Waseca in Waseca county; providing for compensation to the mayor and alderman thereof for their services as such.*

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

**Section 1. Waseca, city of; mayor and council; compensation.** Notwithstanding any other provision of law or of the city charter to the contrary, the city of Waseca in Waseca county may provide as hereinafter set forth for the payment of compensation to the mayor and the respective councilmen of the city for their respective services as such. The city council with the approval of the mayor may by resolution submit to the voters of the city a proposal providing for the payment of a stated amount for attendance at each regular or special meeting of the common council or an annual stated amount or a monthly stated amount, as compensation for their services rendered as mayor or councilman, as the case may be. Such proposal shall be submitted to the voters of the city at the next city election or at a general or primary election or at a special election called for that purpose by the mayor pursuant to a request by the city council. Notice thereof shall be included in the notice of such election. If the proposal is approved by a majority of the persons voting at the election thereon, the mayor and councilmen shall receive such compensation until an election held in like

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