

may, in its discretion, pay premiums upon the bond of the treasurer and secretary from said special fund.

Approved April 14, 1947.

CHAPTER 330—H. F. No. 1063

[Coded as Section 272.021]

An act declaring the property of volunteer fire departments to be public property; and exempting such property from taxation.

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

[272.021] **Property of volunteer fire department exempt from taxation.** Section 1. The property of any volunteer fire department used exclusively for the prevention of and protection from fire to the property of the community is declared to be public property used for essential public and governmental purposes, and such property of the volunteer fire department shall be exempt from all taxes and special assessments of the city, the county, the state, or any political subdivision thereof.

Approved April 14, 1947.

CHAPTER 331—S. F. No. 570

An act to amend Minnesota Statutes 1945, Section 273.03, to increase the compensation of assessors attending county seat instructional meetings to \$6.00 per day, and to make its provisions applicable to members of local boards of review required to attend such meetings.

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

Section 1. Minnesota Statutes 1945, Section 273.03, is hereby amended to read as follows:

273.03. Assessment; mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots