

stitute class three 'b' and shall be valued and assessed at 20 per cent of the full and true value thereof. If the full and true value is in excess of the sum of \$4,000, the amount in excess of that sum shall be valued and assessed as provided for by class 3. The first \$4,000 full and true value of each tract of real estate *which is rural in character and devoted or adaptable to rural but not necessarily agricultural use*, used for the purpose of a homestead shall be exempt from taxation for state purposes; except that the first \$4,000 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this section.

Subdivision 7. *Class 3c.* All *other* real estate, except as provided by class one, which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at 25 per cent of the full and true value thereof. If the full and true value is in excess of the sum of \$4,000, the amount in excess of that sum shall be valued and assessed as provided for by class four. The first \$4,000 full and true value of each tract of *such* real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that the first \$4,000 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this section.

For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at $33\frac{1}{3}$ per cent and 40 per cent of the full and true value thereof, respectively.

Approved April 23, 1945.

CHAPTER 528—S. F. No. 717

An act relating to assessors in unorganized territory, and amending Minnesota Statutes 1941, Section 375.23.

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

Section 1. Minnesota Statutes 1941, Section 375.23, is amended to read as follows:

375.23. Assessment and road districts in unorganized territory; assessors; overseers of roads. The county board of any county, any part of which is not organized into towns, shall, at its meeting in January, in each year, divide such unorganized territory into one or more assessment and road districts and appoint a qualified person residing therein as assessor for each district and another as overseer of roads therein, each of whom shall possess the powers and perform the duties of a town assessor and town overseer of roads, respectively. Each shall hold his office for the term of one year. The compensation of any such overseer of roads shall be fixed by the county board, not exceeding \$4.00 per day. *The compensation of any such assessor shall be fixed by the county board, not exceeding \$6.00 per day; provided, that the county board at its annual meeting may fix the compensation of the assessor on an annual basis, but such compensation when so fixed shall not exceed \$400.00 and shall not be less than \$75.00 in any one year; and, provided further, that in addition to the per diem or compensation fixed on an annual basis, the county board is authorized in its discretion to allow the assessor mileage at the rate of five cents per mile for each mile necessarily traveled in his assessment work.*

Approved April 23, 1945.

CHAPTER 529—S. F. No. 729

An act relating to coroners; amending Minnesota Statutes 1941, Sections 390.11 and 390.12.

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

Section 1. Minnesota Statutes 1941, Section 390.11, is amended to read as follows:

390.11. Inquest. Coroners shall hold inquests, *post mortem examinations, or autopsies* upon the dead bodies of such persons as are supposed to have come to their death by violence and may hold such inquest when the death is believed to have been and was evidently occasioned by accident or casualty. *The record of the inquest proceedings and the report thereof may not be used in evidence in any civil action arising out of the death for which such inquest was ordered.* Before any inquest is held the coroner shall notify the county attorney to appear and conduct the examination of witnesses at such inquest.