This provision shall not preclude voluntary contributions on the part of anyone by any individual or organization at any time.

(2) No organization, association or society shall be eligible to receive an expense reimbursement from a person who takes a child into his home or who adopts a child in any amount whatsoever during the first five years that such-the organization, association or society shall be is licensed by the department of public welfare.

Approved April 30, 1975.

CHAPTER 71-S.F.No.422

An act relating to town government; authorizing town boards to fix the compensation of town assessors without limitation; amending Minnesota Statutes 1974, Sections 273.04; and 367.05, Subdivision 1.

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

Section 1. Minnesota Statutes 1974, Section 367.05, Subdivision 1, is amended to read:

367.05 TOWNS: 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 \$15 per day for each day's service necessarily rendered for the first two years and may be compensated at the rate of not more than \$20 per day in each year of service thereafter; but at the annual town meeting the electors may increase the salary of the assessor in any amount that they shall determine, 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 \$1,500 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 \$1,000 and shall not be less than \$75. In any town having an assessed valuation of \$1,000,000 or more; the compensation shall

Changes or additions indicated by underline deletions by strikeout

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 1974, Section 273.04, is amended to read:

273.04 ASSESSORS, COMPENSATION. In all towns and cities other than cities of the first class and cities having home rule charters authorizing compensation in excess of that permitted by this section which are situated in counties having not less than 450,000 inhabitants and an assessed valuation, including money and credits, of more than \$450,000,000, the assessor and each deputy assessor of each such town and city; shall be entitled to a rate of compensation established by the governing body, of not less than \$7.50 and not more than \$12.50 for each days service necessarily rendered by him, not exceeding 120 days in any one year, and mileage at the rate of 7 1/2 cents per mile for each mile necessarily traveled by him in going to and returning from the county seat of such county to attend any meeting of the assessors of such county which may be legally called by the commissioner of revenue and also for each mile necessarily traveled by him in making his return of assessment to the proper officer of such county. When the county auditor shall direct an assessor to perform work additional to the work performed within the 120-day period, the assessor shall be paid for such additional work at the rate of \$1.20 per hour, but not to exceed \$200 in addition to the compensation hereinbefore provided. When the county auditor shall instruct an assessor to perform work in addition to the 120-day period and where the assessor has exceeded an amount of \$200 in addition to the compensation provided for work performed outside of the 120-day period, such assessor shall be reimbursed at the rate of \$1.20 per hour by the county auditor from county funds.

The duties of the assessor in such towns and cities shall be as now prescribed by law.

Sec. 3. This act is effective on the day following final enactment.

Approved April 30, 1975.

Changes or additions indicated by underline deletions by strikeout