

SEC. 11. This act shall take effect and be in force from and after its passage.

Approved March 1, 1876.

CHAPTER CCXII.

AN ACT TO PROVIDE FOR THE EQUALIZATION OF TAXES IN THE COUNTY OF RAMSEY.

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

SECTION 1. In each year, prior to the first day of September, the board of county commissioners of Ramsey county shall elect from their number three persons, and the common council of the city of Saint Paul shall elect from their number four persons, and the said persons so elected together with the city assessor of St. Paul, the mayor of said city, the county auditor and one assessor from the county to be appointed by a majority of the township assessors, shall constitute a board of equalization whose duty it shall be to equalize the assessments of property within the county of Ramsey as provided by the general laws of the state in relation to the equalization of assessments of property for taxation.

SEC. 2. The said board of equalization shall meet at the office of the county auditor on the first day of September at 10 o'clock A. M., unless said first day of September should come on Sunday, in which event they shall meet on the 2nd day of September. Each member shall take an oath that he will make a fair and impartial equalization of the assessments in said county, without fear or favor, according to law, but the omission to take such oath shall not invalidate his official acts or the acts of said board. The auditor shall give at least one week's notice of the time and place of meeting by publication in the official paper of the city of St. Paul six days prior to the day of meeting, but any omission to perform this duty shall not invalidate the action of said board. A majority of said board shall constitute a quorum, and they shall appoint a chairman and clerk. Said board may adjourn from time to time, and may continue in session until their business is completed, vacancies of members elected by the said council, shall be supplied by said council, and vacancies of members elected by said board of commissioners may be supplied by said board of commissioners. The said board of equalization shall complete its business on or before the 28th day of September.

SEC. 3. Said board of equalization shall not have power to reduce the general aggregate of valuations as returned by the assessors of the county, except in cases where arbitrary assessments of personal property may have been made by said assessors or where said assessors may correct errors in their returns. In cases where arbitrary assessments have

been made on account of sickness or absence of tax-payers, or on account of their failure or refusal to make returns as required by law or otherwise, the board shall have power to make any abatement which the assessors in each case may recommend after examining the person assessed under oath, without regard to the reduction of the assessment below the general aggregate; *Provided*, That the powers of the state board of equalization shall not be affected by any thing contained in this act.

SEC. 4. Each of said persons comprising said board of equalization shall be paid out of the county treasury the sum of three dollars per day for every day's actual service aforesaid.

SEC. 5. After the final adjournment of said board the four persons appointed by the council together with the mayor and county auditor, or a majority thereof shall have power until the first day of September next, with respect to property assessed in St. Paul, upon proper cause shown by the party aggrieved, to make such an abatement of taxes or penalties or both as they may deem just and to order any tax which has been improperly assessed or paid by mistake to be refunded by the county treasurer. *Provided*, That no such abatements shall be made, except upon a written statement of the person aggrieved, subscribed and sworn to, which shall be filed and kept by the county auditor. *And provided further*, That with respect to all property within said county outside of the limits of St. Paul the rights and duties of county commissioners as to abatements under the general laws shall remain unimpaired; *And provided further*, That no abatement of state taxes shall be made without the consent of the auditor of state.

SEC. 6. Sections 8, 9, 10 and 11 of chapter, of an act, entitled "an act to reduce the law incorporating the city of St. Paul, in the county of Ramsey, &c., approved March 5th, 1874," are hereby repealed, and all other acts inconsistent with this act; *Provided*, this act shall not take effect until August 1st, 1876.

Approved March 1, 1876.

CHAPTER CCXIII.

AN ACT TO PROVIDE FOR BUILDING A LEVEE ALONG THE MISSISSIPPI RIVER IN THE SIXTH WARD OF ST. PAUL.

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

SECTION 1. The common council and board of public works of the city of St. Paul are authorized to grade, fill, construct and complete a levee along the Mississippi river in the sixth ward of said city, so as to prevent the overflow of said river, and in their action shall conform to the law regulating the proceedings of said board of public works and