

ment in the county jail for not less than 30 days nor more than 90 days.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 19, 1907.

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CHAPTER 248—S. F. No. 736.

*An Act to constitute borough councils, boards of equalization, and to prescribe and define their duties and powers.*

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

**Board—how constituted—powers and duties.**—Section 1. The borough council of every borough in this state shall constitute and be a borough board of equalization and shall be sworn according to law as such board and meet in the council room of the borough on the first (1st) Monday of July of every year, for the purpose of reviewing the assessment of real and personal property within and for said borough, as the same is assessed and returned by the borough assessor, and shall alter, revise, amend and equalize said assessment as it deems just and proper. A majority of such board shall constitute a quorum to transact business. Such board of equalization is vested with and shall perform all the powers and duties which are or may be vested in or imposed upon either town or county boards of equalization under the general laws of the state so far as applicable, but shall not be restricted by any limitations in respect to reducing aggregate sums of real or personal property as returned by the assessor, and may raise the valuation of any real estate without notice to the owner. Said board of equalization may sit from day to day or adjourn from time to time as it may deem proper, until it shall have completed the equalization of said assessment. It shall complete such equalization on or before the third (3rd) Monday of July of each year, and shall have power to employ such clerk or clerks as may be necessary to complete the same within said time, and said assessment when so equalized shall be subject to review only by the state board of equalization. Every person aggrieved by an assessment shall have the right to appear before such board and present his grievance for its consideration. When the

assessment roll shall have been revised by the board of equalization and the proper corrections made therein, and on or before the third (3rd) Monday of July, the same shall be returned to the county auditor of the county in which the borough is situated. After such equalization, the borough clerk shall attach to the assessment roll a certificate, duly signed by him, and attested by the borough seal, which may be substantially in the following form:

“I hereby certify that the assessments in the assessment roll to which this certificate is attached have been equalized by the board of equalization of the borough of.....  
(here insert the name of borough) and appear therein as so equalized by such board.

.....  
Borough Clerk.”

And such equalization shall require no further authentication.

Sec. 2. All acts and parts of acts, general or special, inconsistent with this act are hereby in all things repealed.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved April 19, 1907.

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#### CHAPTER 249—S. F. No. 896.

*An Act to amend section 79, chapter 338, General Laws of 1905, relating to the appropriation of money out of the internal improvement fund to aid in building roads and bridges in Stearns county, Minnesota.*

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

**Appropriation.**—Section 1. That section 79, chapter 338, General Laws, 1905, be and the same is hereby amended so as to read as follows:

Section 79. The sum of three hundred and fifty (350) dollars, to aid in building a bridge across Two Rivers, in the town of Holding, between sections eight (8) and seventeen (17).