

subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres; and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd-numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in April of each year.

The assessors *and at least one member of each local board of review* shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor *and board of review member* attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

Sec. 2. This act shall take effect March 31, 1947.

Approved April 14, 1947.

CHAPTER 332—S. F. No. 844

[Coded as Sections 138.10, 138.11, 138.12]

An act relating to the observance and celebration of Minnesota's centennial in the year 1949 and appropriating money therefor.

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

[138.10] Section 1. **Territorial centennial anniversary.** The act establishing the territorial government of Minnesota was passed March 3, 1849. The year 1949 will be the one hundredth anniversary of that event. It is fitting that such centennial should be properly observed and celebrated in the year 1949.

[138.11] Sec. 2. **Plan for proper observance.** The Minnesota Historical Society is hereby authorized, directed and

empowered to make plans for the proper observance and celebration of said centennial and to execute and carry out such plans. Such celebrations and observances may include patriotic and educational meetings, pageants, exhibitions of state resources and products, exhibitions depicting the growth of Minnesota for 100³ years, services in honor of those Minnesotans who have rendered distinguished service to the state in war and in peace, entertainments and programs of any nature befitting the occasion and such other means and methods of observing such centennial as the Minnesota Historical Society may see fit.

[138.12] Sec. 3. **Appropriation to State Historical Society.** For the purposes aforesaid there is hereby appropriated to the Minnesota Historical Society from the general revenue fund of the state not otherwise appropriated the sum of \$50,000 for the fiscal year 1947-1948 and \$100,000 for the fiscal year 1948-1949, which sums of money shall be paid to said Minnesota Historical Society, or on its order, by state warrants at the times and in the amounts required by the Minnesota Historical Society.

Approved April 14, 1947.

CHAPTER 333—S. F. No. 936.

[Not Coded]

An act to enable each city of the first class now or hereafter having a population of 450,000 inhabitants or more to care for, remove and trim trees and to eradicate epidemics of tree infestation and creating a street tree revolving fund and authorizing the issuance and sale of municipal bonds therefor; said bonds to be excluded from the net bonded indebtedness of said city, and authorizing the assessment against abutting and benefited property of the cost of such care, removal and trimming of said trees; and for the payment of said bonds and the interest thereon; and amending Session Laws 1945, Chapter 210.

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

Section 1. Chapter 210, Session Laws, 1945, is amended to read as follows:

Section 1. City of Minneapolis may levy assessment for cost of caring for trees on streets. Each city of the first class