

case of a tie, the mayor shall fill the vacancy by appointment for the ~~unexpired term~~. *Appointments to fill vacancies in office occurring before the first day to file affidavits of candidacy for the annual village election shall expire upon the qualification of a successor elected at such election and the office shall be filled at such election for the unexpired portion, if any, of the term. Except where the office is to be filled at the annual village election, appointments to fill vacancies in office occurring on or after the first day to file affidavits of candidacy for the annual village election and before the first business day of January shall expire upon the qualification of a successor elected at the next ensuing annual village election and the office shall be filled at such election for the unexpired portion, if any, of the term.*

When a vacancy in the office of assessor is not filled by appointment as provided in this section before the first day of May following its occurrence, the county auditor shall appoint some resident of the county as assessor for such village.

Approved May 22, 1963.

CHAPTER 812—H. F. No. 967

An act relating to county assessing officers; amending Minnesota Statutes 1961, Section 273.071, Subdivision 13.

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

Section 1. Minnesota Statutes 1961, Section 273.071, Subdivision 13, is amended to read:

Subd. 13. **Division of duties between local and county assessor.** When a county assessor is appointed in any county the duties of the duly elected or appointed local assessors shall be to view and appraise the value of all property, as provided by law, but all book work shall be done by the county assessor or his assistants and the value of all property subject to assessment and taxation shall be determined by the county assessor, except as otherwise hereinafter provided. *He shall also have the authority to require local assessors to deliver to him their tax records at any time.*

Approved May 22, 1963.

Changes or additions indicated by italics, deletions by strikeout.