

**375.23 ASSESSMENT AND ROAD DISTRICTS IN UNORGANIZED TERRITORY.**

Subdivision 1. **Appoint residents as assessor, road overseer; terms.** The county board of any county, any part of which is not organized into towns, shall, at its meeting in January, in each year, divide the unorganized territory into one or more assessment and road districts and appoint a qualified person residing there as assessor for each district and another as overseer of roads, each of whom shall possess the powers and perform the duties of a town assessor and town overseer of roads, respectively. Each shall hold office for one year.

Subd. 2. **Compensation; assessor's mileage allowance.** The compensation of an overseer of roads shall be fixed by the county board, not exceeding \$4 per day. The compensation of an assessor shall be fixed by the county board, not exceeding \$6 per day, or on an annual basis not exceeding \$400 nor less than \$75. The county board may also allow the assessor five cents per mile for each mile necessarily traveled in assessment work.

**History:** (770) *RL s 442; 1909 c 250 s 1; 1945 c 528 s 1; 1984 c 629 s 2*