

CHAPTER 254—H. F. No. 306.

An act to amend Section 811 of the Revised Laws of the State of Minnesota for the year 1905 providing for the assessment of real estate in the odd numbered years.

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

Section 1. **Real property platted since the last real estate assessment in the even numbered years to be assessed in odd numbered year.**—That section 811 of the revised laws of the state of Minnesota for the year 1905, be and the same is hereby amended to read as follows:

Sec. 2. In every odd numbered year, at the time of assessing personal property, the assessor shall also assess all real property that may have become subject to taxation since the last previous assessment, *including all real property platted since the last real estate assessment in the even numbered year*, and all buildings or other structures of any kind, whether completed or in process of construction, of over one hundred dollars in value, the value of which has not been previously added to or included in the valuation of the land on which they have been erected. He shall make return thereof to the county auditor, with his return of personal property, showing the tract or lot on which each structure has been erected and the true value added thereto by such erection. In case of the destruction by fire, flood or otherwise, of any building or structure, over one hundred dollars in value, which has been erected previous to the last valuation of the land on which it stood, or the value of which has been added to any former valuation, the assessor shall determine, as nearly as practicable, how much less such land would sell for at private sale in consequence of such destruction and make return thereof to the auditor.

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

Approved April 14, 1917.

CHAPTER 255—H. F. No. 591.

An act to amend Chapter 371 of the Laws, Session of 1915, and amending Chapter 126, of the Laws, Session 1909 as amended by Chapter 368 of the Laws, Session of 1911, known as Section 185, of the General Statutes of Minnesota, 1913, providing for general terms of the district court of St. Louis county, at Hibbing, Minnesota, and providing that all papers, orders and documents pertaining to all causes to be tried at Hibbing, shall be filed and be kept on file at the clerk's office in the village of Hibbing.

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