

256.15. Pensioners; Pension; other assistance. Subd. 2. Amount and manner of payment. The manner and amount of old age assistance payments shall be fixed with due regard to the conditions in each case in accordance with the rules and regulations of the state agency, but in no case shall it be an amount which, when added to the net income and resources available to the support and care of the applicant, exceeds a total of \$50.00 a month, except for medical, dental, surgical, hospital, nursing, or licensed rest home care, subject to the following:

(1) The annual income of any property which is not so utilized as to produce reasonable returns shall be deemed to be the net income which would be available if the property were suitably used. Due consideration shall be given to the current or prevailing conditions affecting the use of such property.

(2) An amount not to exceed \$100.00 received during a calendar year as gifts or as a result of personal labor, may be excluded in the discretion of the county agency in determining the amount of such old age assistance.

(3) *The authority for the increased maximum monthly assistance granted by this amendment shall cease on March 31, 1951, when the \$40.00 maximum monthly assistance allowance shall be effective.*

[256.151] Waiver until March 31, 1951. Sec. 2. The prohibition against granting relief to a recipient of Old Age Assistance, as contained in Minnesota Statutes 1945, Section 256.15, Subdivision 3, is hereby waived until March 31, 1951, when it shall again be effective.

Sec. 3. Effective date. This act shall take effect and be in force from and after July 1, 1947.

Approved April 25, 1947.

CHAPTER 531—S. F. No. 485

[Coded as Section 273.071, Subdivisions 1 to 15]

An act relating to the assessment of property for the purposes of taxation; creating and establishing the office of supervisor of assessments or county assessor for certain

county; and repealing Minnesota Statutes 1945, Section 273.07.

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

[273.071] **County supervisors of assessments; county assessors.** Section 1. Subdivision 1. **Office of county supervisor of assessments created; exceptions.** Every county in this state which does not employ a county assessor shall have a county supervisor of assessments. In those counties embracing cities of the first class, the powers and duties of the supervisor shall be limited to that portion of the county lying outside the corporate limits of the cities of the first class, and the supervisor shall not be a resident of the city of the first class embraced in his county.

Sec. 2. Subd. 2. **Appointment; qualifications.** The county supervisor of assessments shall be appointed by the board of county commissioners. He shall be a resident of the state but not a resident of any city of the first class of the county in which he is appointed, provided, however, in counties having an area of 5,000 square miles or more, the county supervisor of assessments may be a resident of a city of the first class. He shall be selected and appointed because of his knowledge and training in the field of property taxation and his appointment shall be approved by the commissioner of taxation before the same shall become effective. Such supervisor of assessments may be a deputy county auditor or other employee in the office of the county auditor, who, after performing each and every duty required by this act, shall perform such other duties as may be assigned to him by the county auditor without any additional compensation for such services. If the supervisor shall be a deputy county auditor at the time of his appointment the county auditor may terminate such deputy auditor appointment at any time, and no supervisor shall become an employee in the office of the county auditor, either as a deputy auditor or in any other capacity, unless so employed or appointed by the county auditor.

Sec. 3. Subd. 3. **Term; vacancy.** The term of the first county supervisor of assessments shall commence October 1, 1947, and shall expire December 31, 1948. The succeeding terms shall be four years. When any vacancy in the office occurs, the board of county commissioners, within 30 days thereafter, shall fill the same by appointment for the remainder of the term, following the procedure prescribed in Section 2. The term of the supervisor of assessments may be terminated by the board of county commissioners at any time, on

charges of inefficiency or neglect of his duties by the commissioner of taxation.

Sec. 4. Subd. 4. Oath; bond. Every county supervisor of assessments, before entering upon his duties, shall take and subscribe the oath required of public officials, and shall give bond to the state in the form required by statute, in such sum as the board of county commissioners may determine.

Sec. 5. Subd. 5. Assistants. With the approval of the board of county commissioners, the county supervisor of assessments may employ one or more assistants and sufficient clerical help to enable him to perform the duties of his office.

Sec. 6. Subd. 6. Offices; supplies. The board of county commissioners shall provide suitable office space and equipment at the county seat for the county supervisor of assessments, his assistants and clerical help, and shall furnish such books, maps, stationery, postage and supplies as may be necessary for the discharge of his duties of the office. The assessment books shall be provided by the county auditor as required by Minnesota Statutes 1945, Section 273.03.

Sec. 7. Subd. 7. Salaries; expense. The salaries of the county supervisor of assessments and his assistants and clerical help, shall be fixed by the board of county commissioners and shall be payable in monthly installments out of the general revenue fund of the county. In addition to their salaries, the county supervisor of assessments and his assistants shall be allowed their expenses for reasonable and necessary travel in the performance of their duties, including necessary travel, lodging and meal expenses incurred by them while attending meetings of instruction or official hearings called by the commissioner of taxation. These expenses shall be payable out of the general revenue fund of the county, and shall be allowed on the same basis as such expenses are allowed to other county officers.

Sec. 8. Subd. 8. Powers and duties. The county supervisor of assessments shall have the following powers and duties:

(1) He shall call upon and confer with the township, borough, village and city assessors in his county, and advise and give them the necessary instructions and directions as to their duties under the laws of this state, to the end that a uniform assessment of all real and personal property in the county will be attained.

(2) He shall assist and instruct the local assessors in the preparation and proper use of land maps and record

cards, in the proper classification of real and personal property, and in the determination of proper standards of value.

(3) He shall assist and instruct the local assessors in the preparation of their assessment books, and shall correct all errors before the books are delivered to the county auditor.

(4) He shall keep the local assessors in his county advised of all changes in assessment laws and all instructions which he receives from the commissioner of taxation relating to their duties.

(5) He shall attend all county seat instructional meetings of the local assessors of his county called by the commissioner of taxation, and shall assist the representatives of the commissioner in conducting those meetings.

(6) He shall have authority to require the attendance of groups of local assessors at sectional meetings called by him for the purpose of giving them further assistance and instruction as to their duties.

(7) He shall immediately commence the preparation of a large scale topographical land map of the county, in such form as may be prescribed by the commissioner of taxation, showing thereon the location of all railroads, highways and roads, bridges, rivers and lakes, swamp areas, wooded tracts, stony ridges and other features which might affect the value of the land. Appropriate symbols shall be used to indicate the best, the fair and the poor land of the county. For use in connection with the topographical land map, he shall prepare and keep available in his office tables showing fair average minimum and maximum true and full values per acre of cultivated, meadow, pasture, cut-over, timber and waste lands of each township. He shall keep the map and tables available in his office for the guidance of town assessors, boards of review, and the county board of equalization.

(8) He shall also prepare and keep available in his office for the guidance of town assessors, boards of review and the county board of equalization, a land valuation map of the county, in such form as may be prescribed by the commissioner of taxation. This map, which shall include the bordering tier of townships of each county adjoining, shall show the average true and full value per acre, both with and without improvements, as finally equalized in the last biennial assessment of real estate, of all land in each town

or unorganized township which lies outside the corporate limits of boroughs, villages and cities.

(9) He shall regularly examine all conveyance of land outside the corporate limits of cities of the first and second class, filed with the register of deeds of his county, and keep a file, by descriptions, of the considerations shown thereon. From the information obtained by comparing the considerations shown with the true and full values assessed, he shall make recommendations to the county board of equalization of necessary changes in individual assessments or aggregate valuations.

(10) He shall prepare annually and keep available in his office for the guidance of local assessors, boards of review and the county board of equalization, a table showing the true and full value per capita of all personal property in each assessment district in the county as finally equalized in the last previous assessment of personal property. For the guidance of the county board of equalization, he shall also add to the table the true and full value per capita of all personal property of each assessment district for the current year as equalized by the local board of review.

(11) He shall familiarize himself with the values of the different items of personal property so that he will be in a position when called upon to advise the local assessors, boards of review and the county board of equalization concerning proper, true and full values thereof.

(12) On or before May 1 of each year he shall make a study, based upon market reports, recent sales and other information, of the true and full values of the different classifications of livestock in his county. He shall prepare and furnish to the township assessors for their guidance, a schedule of average values per head of the different classifications of livestock. Copies of the schedule shall also be furnished to the town boards of review and the county board of equalization.

(13) While the county board of equalization is in session, he shall give it every possible assistance to enable it to perform its duties. He shall furnish the board with all necessary charts, tables, comparisons and data which it requires in its deliberations, and shall make whatever investigations the board may desire.

(14) At the request of either the board of county commissioners or the commissioner of taxation, he shall investi-

gate applications for reductions of valuation and abatements and settlements of taxes, examine the real or personal property involved, and submit written reports and recommendations with respect to the applications, in such form as may be prescribed by the board of county commissioners and commissioner of taxation.

(15) He shall make diligent search each year for real and personal property which has been omitted from assessment in his county, and report all such omissions to the county auditor.

(16) He shall render such other services pertaining to the assessment of real and personal property in his county as are not inconsistent with the duties set forth in this section, and as may be required of him by the board of county commissioners or by the commissioner of taxation.

Sec. 9. Subd. 9. **Assessor in unorganized territory.** In counties having unorganized territory divided into one or more assessment districts, the board of county commissioners may appoint the county supervisor of assessments as assessor for all such districts. In such case the supervisor shall receive no compensation for performing the duties of assessor. He shall, however, be allowed his expenses for reasonable and necessary travel in the performance of his duties as assessor. Such expenses shall be payable out of the general revenue fund of the county.

Sec. 10. Subd. 10. **Repealer.** Minnesota Statutes 1945, Section 273.07, is hereby repealed; provided, however, that county supervisors of assessments heretofore appointed thereunder shall continue to hold office by authority thereof until their successors are appointed and take office as provided in this act.

Sec. 11. Subd. 11. **County assessor as alternative; exception.** If the board of county commissioners of any county, except a county containing a city of the first class, shall determine that it will be for the best interests of the county to employ a county assessor instead of a supervisor of assessments, it may do so, in which case the office of county supervisor of assessments for that county shall be abolished.

Sec. 12. Subd. 12. **Subdivisions 3 to 7 apply to county assessor.** When a county assessor is appointed the same procedure shall be followed as provided in Section 2 of this act for the appointment of a supervisor of assessments, and all of the provisions relating to term, bond, assistants, sup-

plies and salary as provided in Sections 3 to 7, inclusive, of this act shall apply to such county assessor.

Sec. 13. 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 herein-after provided.

Sec. 14. Subd. 14. General duties. The duties of the county assessor shall be as follows: (a) To make all assessments, based upon the appraised values reported to him by the local assessors or his assistants and his own knowledge of the value of the property assessed; (b) To personally view and determine the value of any property which because of its type or character may be difficult for the local assessor to appraise; (c) To make all changes ordered by the local boards of review, relative to the assessed value of the property of any individual, firm or corporation after notice has been given and hearings held as provided by law. No local board of review shall have the power to reduce the aggregate assessment returned by the county assessor, for such township, city, village or borough; (d) To enter all assessments in the assessment books, furnished him by the county auditor, with each book and the tabular statements for each book in correct balance; (e) To prepare all assessment cards, charts, maps and any other forms prescribed by the commissioner of taxation; (f) To attend the meeting of the county board of equalization; to investigate and report on any assessment ordered by said board; to enter all changes made by said board in the assessment books and prepare the abstract of assessments for the commissioner of taxation; to enter all changes made by the state board of equalization in the assessment books; to deduct all exemptions authorized by law from each assessment and certify to the county auditor the taxable value of each parcel of land, as described and listed in the assessment books by the county auditor, and the taxable value of the personal property of each person, firm or corporation assessed; (g) To investigate and make recommendations relative to all applications for the abatement of taxes or applications for the reduction of the assessed valuation of any property; (h) To promptly notify the county auditor of any omitted property which shall come to his attention; (i) To perform all other duties relating to the

assessment of property for the purpose of taxation which may be required of him by the commissioner of taxation; (j) To perform all other duties prescribed by Sections 8 and 9, of this act, which are not in conflict with the provisions of this section.

Sec. 15. Subd. 15. **Change from county assessor to supervisor of assessments.** If, after a county assessor has been employed for a period of not less than two years in any county, the board of county commissioners shall determine that the interests of the county may be equally well served by a supervisor of assessments, it may revoke the appointment of the county assessor and abolish the office. It shall then appoint a supervisor of assessments as provided by this act.

Sec. 16. **Effective date.** This act shall take effect and be in force from and after its passage.

Approved April 25, 1947.

CHAPTER 532—S. F. No. 905

An act relating to gift taxes; amending Minnesota Statutes 1945, Section 292.12, and repealing Minnesota Statutes 1945, Section 292.13.

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

Section 1. Minnesota Statutes 1945, Section 292.12, is amended to read as follows:

292.12. **Refundment; commissioner to determine amount; manner of payment; exception.** *Subdivision 1.* The commissioner of taxation shall determine the amount of any taxes paid by, or collected from, any person in excess of the amount of tax legally due from him under the provisions of this chapter if claim therefor is filed with the commissioner of taxation within two years after such tax was paid or collected. He shall cause to be refunded in the manner provided by law the amount of tax paid or collected *in excess of the amount legally due*, plus interest thereon at the rate of six per cent per annum from the date of the payment or collection of the tax until the date the refund is paid. The amount necessary to pay such refunds is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, and the state treasurer shall pay warrants therefor out of any