

Sec. 2. **Effective date.** *This act shall become effective only after its approval by a majority of the governing body of the city of Minneapolis and upon compliance with the provisions of Minnesota Statutes, Section 645.021.*

Approved May 17, 1963.

CHAPTER 781—S. F. No. 1852

[Coded in Part]

An act providing for the elimination of real estate assessment books and providing for the inclusion in tax lists of true and full valuations of real estate; identifying such records as real estate assessment and tax lists; providing for a record of changes in valuations and naming official custodians of such records, and providing for the destruction of such records; amending Minnesota Statutes 1961, Sections 273.03; 273.17; 274.04; 274.05; 275.28, by adding a new subdivision; and 276.01.

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

Section 1. Minnesota Statutes 1961, Section 273.03, is amended to read:

273.03 Taxation; real estate; assessment, method. *Subdivision 1.* The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots 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 per day for each day necessarily consumed in attending such meeting, and

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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.

Subd. 2. Any county in this state which employs a county assessor who maintains in his office a unit card ledger system or similar system of real estate and the true and full and assessed valuations ascertained by him affecting such real estate, and which county has established an electronic data processing system or similar system to perform the processing of assessment and tax accounting, may discontinue the preparation of assessment books as provided in subdivision 1. The election to discontinue the preparation of assessment books as defined in subdivision 1 shall be made by the county auditor with the written approval of the commissioner of taxation.

Subd. 3. All laws or parts of laws, now or hereafter effective, not inconsistent with sections 273.03, 273.17, 274.04, 274.05, 275.28, and 276.01, as amended, shall continue in full force and effect.

Sec. 2. Minnesota Statutes 1961, Section 273.17, is amended to read:

273.17 Assessment of real property in odd-numbered years.
Subdivision 1. 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 \$100 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. Every assessor shall list, without revaluing, in each odd-numbered year, on a form to be prescribed by the commissioner of taxation, all parcels of land that shall have become homesteads or shall have ceased to be homesteads for taxation purposes since the last real estate assessment.

The county auditor shall note such change in the assessed valuation upon the tax lists, caused by a change in classification, and shall calculate the taxes for such odd-numbered year on such changed valuation. In case of the destruction by fire, flood, or otherwise of any building or structure, over \$100 in value, which has

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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.

Subd. 2. In counties where the county auditor has elected to discontinue the preparation of assessment books as provided by section 273.03, subdivision 2, such changes as provided for in section 273.17, subdivision 1, shall be recorded in a separate record prepared under the direction of the county assessor and shall identify, by description or property identification number, or both, the real estate affected, the previous year's assessed valuations and the new true and full and assessed valuations, provided that if only property identification numbers are used they shall be such that shall permit positive identification of the real estate to which they apply. Such record shall further indicate the total amount of increase or decrease in assessed value contained therein. The county assessor shall make return of such record to the county auditor who shall be the official custodian thereof.

Such record shall be known as "County assessor's changes in real estate valuations for the year 19...." Such records on file in the county auditor's office may be destroyed when they are more than 20 years old pursuant to the conditions for destruction of records contained in Minnesota Statutes 1961, Section 384.14.

Sec. 3. Minnesota Statutes 1961, Section 274.04, is amended to read:

274.04 Assessor's return to auditor. *Subdivision 1.* The assessor shall foot each column in his assessment books, and make in each book, under proper headings, a tabular statement showing the footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings. On or before the first Monday of July he shall return to the county auditor his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be preserved in the office of the auditor. Such return shall be verified by his affidavit, substantially in the following form:

"State of Minnesota)
)ss.
County of)

I,, assessor of, do solemnly swear that the book to which this is attached contains a correct and full list of all the real property (or personal property,

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as the case may be) subject to taxation in ,
 so far as I have been able to ascertain the same, and that the true
 and full value and the assessed value set down in the proper column,
 opposite the several kinds and descriptions of property, is in each
 case the full and true and the assessed value of such property, to
 the best of my knowledge and belief (where the assessment has been
 corrected by the town board, "except as corrected by the town
 board"), and that the footings of the several colums in said
 book, and the tabular statement returned herewith, are correct,
 as I verily believe.

.....
 Assessor.

Subscribed and sworn to before me this..... day
 of, 19.....

.....
 President of the senate
 Auditor of County."

*Subd. 2. In counties where the county auditor has elected
 to come under the provisions of section 273.03, subdivision 2,
 the county assessor shall prepare recapitulations in such form as
 is prescribed by th commissioner of taxation, of the total amount
 of true and full and assessed valuations by subdivisions of government
 within his county as of May 1 of each year. Such recapitulation
 shall be submitted on or before the fourth Monday of August and
 shall be verified by the assessor's affidavit, substantially in the fol-
 lowing form:*

"State of Minnesota)
)ss.
 County of)

*I,, assessor of,
 do solemnly swear that the recapitulation attached hereto contains
 a correct and full statement of true and full and assessed valuations
 of real estate for the year 19.....*

.....
 Assessor

*Subscribed and sworn to before me this..... day
 of, 19.....*

.....
 Auditor of County."

*A true copy of this recapitulation shall be certified by the
 county assessor and promptly forwarded to the commissioner of
 taxation.*

Changes or additions indicated by italics, deletions by ~~strikeout~~.

Sec. 4. Minnesota Statutes 1961, Section 274.05, is amended to read:

274.05 Auditor's certificate; where filed. *Subdivision 1.* Upon the return of the assessment books, as provided for in section 274.04, the county auditor shall examine such assessment books; and, if found in proper form, shall issue his certificate to the assessor, setting forth the fact that such books are conformable to the provisions of section 274.04. The assessor shall file such certificate with the clerk of his town, and no compensation shall be allowed such assessor, by the town board, for his services until the provisions of this section shall have been complied with.

Subd. 2. Upon receipt of the recapitulations of true and full and assessed valuations provided in section 274.04, subdivision 2, the county auditor shall examine such recapitulations; and, if found in proper form, shall issue his certificate to the assessor, setting forth the fact that such recapitulations are conformable to the provisions of the section 274.04, subdivision 2.

Sec. 5. Minnesota Statutes 1961, Section 275.28, is amended by adding a new subdivision to read:

Subd. 3. In any county in this state in which the county auditor has elected to come under the provisions of section 273.03, subdivision 2, he shall cause to be prepared a record to be known as "Real estate assessment and tax list for the year. . . ." In addition to the information provided for in section 275.28, subdivision 1, to be shown in tax lists, there shall also be included the amount of true and full value of land, building, and machinery, if any, and the total true and full value assessed against each parcel of real estate contained in such lists.

In such counties the auditor shall make in each list a certificate in the following form:

"I,, auditor of county and State of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real property, based on the total true and full value indicated therein, in the (town or district, as the case may be) of for the year 19."

Witness my hand and official seal this day of, 19.

County Auditor."

Sec. 6. Minnesota Statutes 1961, Section 276.01, is amended to read:

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276.01 Delivery of lists to treasurer. On or before the first Monday in January in each year, the county auditor shall deliver the lists of the several districts of the county to the county treasurer, taking therefor his receipt, showing the total amount of taxes due upon the lists. Where the names of taxpayers appear in the property tax lists, the county auditor shall show the addresses of such taxpayers. Such lists shall be authority for the treasurer to receive and collect taxes therein levied.

In counties in which the auditor has elected to come under the provisions of section 273.03, subdivision 2, he shall, during the year in which such lists as provided for in section 275.28, subdivision 3, are in the possession of the county treasurer, have access thereto for the purposes of changing true and full valuations and the classifications of real estate contained therein which he would have been required to change or otherwise amend in the assessment books provided for in section 273.03, subdivision 1, except for his election to discontinue the preparation of such assessment books. The county auditor shall be the official custodian of such lists after the year during which they are in the county treasurer's possession.

Approved May 17, 1963.

CHAPTER 782—S. F. No. 1866

[Not Coded]

An act relating to a classification, salary and tenure system for county employees in the county of Hennepin; fixing salaries and the sums to be appropriated and spent therefor; amending Laws 1945, Chapter 607, Section 4, as amended; and amending Laws 1957, Chapter 945, Section 3, as amended.

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

Section 1. Laws 1945, Chapter 607, Section 4, as amended by Laws 1947, Chapter 455, Section 2, by Laws 1951, Chapter 636, Section 3, by Laws 1953, Chapter 703, Section 1, by Laws 1955, Chapter 544, Section 1, by Laws 1957, Chapter 945, Section 2, by Extra Session Laws 1959, Chapter 15, Section 4, and by Extra Session Laws 1961, Chapter 47, Section 2, is amended to read:

Sec. 4. Hennepin county; employees salary budget. There may be expended annually for salaries for help in each of the following departments of the county, excluding common laborers but including part-time, seasonal, or temporary employees, the sum set opposite the title of the department:

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