

due and payable July 1, and ~~shall become delinquent a penalty shall be assessed~~ upon the expiration of ten days thereafter after July 1 of that fiscal year, unless paid.

Subd. 3. **PENALTIES.** ~~Every~~ An owner or person charged with the duty to register an aircraft or pay any a tax payable under the provisions of sections 360.511 to 360.67 who fails or delays to register ~~such the~~ aircraft and pay ~~such the~~ tax as required by the provisions of ~~this act~~ sections 360.511 to 360.67 shall pay to the commissioner as an added fee for failure or delay after the due date in registering and paying the tax a penalty fee of \$2.50 for the ~~first~~ calendar month ~~or any part thereof in which such failure or delay continues, in which the due date falls~~ plus a monthly penalty of five percent of the tax due and payable for the tax period for which the penalty is charged, ~~such the~~ monthly penalty to be paid for the ~~second~~ first calendar month ~~or any a part thereof of that calendar month, after the month in which the due date falls~~ and for each additional month ~~thereafter or any a part thereof of that additional month in which such the failure or delay continues; but in no event shall such the total added fees and penalties for such the failure or such the delay exceed the sum of \$200 for the tax period for which the added fee or penalty is charged. When the last day for payment without penalty of any taxes shall fall upon Sunday or any a legal holiday, such the taxes may be paid without such a penalty on the next succeeding business day.~~

Approved March 31, 1980

CHAPTER 423—S.F.No. 1963

An act relating to local government; fixing compensation for county canvassing boards and county and township election judges; eliminating mandatory assessors meetings; amending Minnesota Statutes 1978, Sections 273.03, Subdivision 1; 273.04; and Minnesota Statutes, 1979 Supplement, Sections 204A.23; 270.06; and 273.061, Subdivision 8.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes, 1979 Supplement, Section 204A.23, is amended to read:

204A.23 **COMPENSATION.** The compensation for services performed under the Minnesota election law shall be as follows:

(a) To presidential electors from funds appropriated to the secretary of state for this purpose, \$35 for each day's attendance at the capitol, and an amount for each mile necessarily traveled in going to and returning from St. Paul, equal to the amount allowed for state employees in accordance with regulation under section 471.665, subdivision 1;

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(b) To persons, other than county, city or township employees during their normal work day, appointed or designated by the county auditor to carry ballots to or from the county auditor's office, a sum not less than the prevailing Minnesota minimum wage for each hour necessarily spent and an amount for each mile of necessary travel, equal to the amount allowed for state employees in accordance with regulation under section 471.665, subdivision 1:

(c) To members of county canvassing boards, \$5 for each eight hours of service as members of the canvassing board and seven and one-half cents for each mile of necessary travel each day; provided that in counties now or hereafter having a population of 600,000 or more the members of the county canvassing boards in those counties shall be paid \$12 for each eight hours of service as members of the canvassing board; and mileage a sum not less than the prevailing Minnesota minimum wage for each hour necessarily spent and an amount for each mile of necessary travel, equal to the amount allowed for state employees pursuant to section 471.665, subdivision 1;

(d) The compensation for election judges in home rule charter and statutory cities shall be fixed by the governing body of the city. The compensation of election judges in unorganized territory shall be fixed by the county board. The compensation for election judges in towns shall be fixed by the town board. A county or a town election judge shall receive, and an election judge who travels to pick up election supplies or to deliver election returns to the county auditor shall receive, in addition to other compensation authorized by this section, a sum not less than the prevailing Minnesota minimum wage for each hour spent performing these duties, plus mileage in the same amount as allowed for state employees pursuant to section 471.665, subdivision 1; and

(e) To special peace officers, an amount for each hour of service rendered by direction of the judges, to be fixed as in the case of judges of election.

Sec. 2. Minnesota Statutes, 1979 Supplement, Section 270.06, is amended to read:

270.06 **POWERS AND DUTIES.** It shall be the duty of the commissioner of revenue and he shall have power and authority:

(1) To have and exercise general supervision over the administration of the assessment and taxation laws of the state, over assessors, town, county, and city boards of review and equalization, and all other assessing officers in the performance of their duties, to the end that all assessments of property be made relatively just and equal in compliance with the laws of the state;

(2) To confer with, advise and give the necessary instructions and directions to local assessors and local boards of review throughout the state as to their duties under the laws of the state; ~~and to that end call meetings of local assessors of each county, to be held at the county-seat of such county, for the purpose of receiving necessary instructions from the commissioner as to the laws governing the assessment and taxation of all classes of property, which meetings at least one member of each local board of review shall attend;~~

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(3) To direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to the liability and punishment of public officers and officers and agents of corporations for failure or negligence to comply with the provisions of the laws of this state governing returns of assessment and taxation of property, and to cause complaints to be made against local assessors, members of boards of equalization, members of boards of review, or any other assessing or taxing officer, to the proper authority, for their removal from office for misconduct or negligence of duty;

(4) To require county attorneys to assist in the commencement of prosecutions in actions or proceedings for removal, forfeiture and punishment for violation of the laws of this state in respect to the assessment and taxation of property in their respective districts or counties;

(5) To require town, city, county, and other public officers to report information as to the assessment of property, collection of taxes received from licenses and other sources, and such other information as may be needful in the work of the department of revenue, in such form and upon such blanks as he may prescribe;

(6) To require individuals, copartnerships, companies, associations, and corporations to furnish information concerning their capital, funded or other debt, current assets and liabilities, earnings, operating expenses, taxes, as well as all other statements now required by law for taxation purposes;

(7) To summon witnesses to appear and give testimony, and to produce books, records, papers and documents relating to any tax matter which he may have authority to investigate or determine;

(8) To cause the deposition of witnesses residing within or without the state, or absent therefrom, to be taken, upon notice to the interested party, if any, in like manner that depositions of witnesses are taken in civil actions in the district court, in any matter which he may have authority to investigate or determine;

(9) To investigate the tax laws of other states and countries and to formulate and submit to the legislature such legislation as he may deem expedient to prevent evasions of assessment and taxing laws, and to secure just and equal taxation and improvement in the system of assessment and taxation in this state;

(10) To consult and confer with the governor upon the subject of taxation, the administration of the laws in regard thereto, and the progress of the work of the department of revenue, and to furnish the governor, from time to time, such assistance and information as he may require relating to tax matters;

(11) To transmit to the governor, on or before the third Monday in December of each even-numbered year, and to each member of the legislature, on or before November 15 of each even numbered year, the report of the department of revenue for the preceding years, showing all the taxable property in the state and the value of the same, in tabulated form;

(12) To visit at least ~~one-half~~ of the counties of the state annually and every county in the state at least once in two years and inquire into the methods of assessment and taxation and ascertain whether the assessors faithfully discharge their duties, particularly as to their compliance with the laws requiring the assessment of all property not exempt from taxation;

(13) To exercise and perform such further powers and duties as may be required or imposed upon the commissioner of revenue by law;

(14) The commissioner of revenue may promulgate rules and regulations for the administration and enforcement of the property tax. Such rules and regulations shall have the force and effect of law;

(15) To execute and administer any agreement with the secretary of the treasury of the United States regarding the exchange of information and administration of the tax laws of both the United States and the state of Minnesota;

(16) To administer and enforce the provisions of sections 325.64 to 325.76, the Minnesota unfair cigarette sales act.

Sec. 3. Minnesota Statutes 1978, Section 273.03, Subdivision 1, is amended to read:

273.03 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 may be appended to the personal property assessment book. The assessment books and blanks for real and personal property shall be in readiness for delivery to the assessors on or before the first Monday in December 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 revenue 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 \$10 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of 7 1/2 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.~~

Sec. 4. Minnesota Statutes 1978, Section 273.04, is amended to read:

273.04 ASSESSORS, COMPENSATION. In cities other than cities of the first class and cities having home rule charters authorizing compensation in excess of that permitted by this section which are situated in counties having not less

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than 450,000 inhabitants and an assessed valuation, including money and credits, of more than \$450,000,000, the assessor and each deputy assessor shall be entitled to a rate of compensation established by the governing body, of not less than \$7.50 and not more than \$12.50 for each days service necessarily rendered by him, not exceeding 120 days in any one year, and mileage for each mile necessarily traveled by him in going to and returning from the county seat of such county to attend any meeting of the assessors of such county which may be legally called by the commissioner of revenue and also for each mile necessarily traveled by him in making his return of assessment to the proper officer of such county. When the county auditor shall direct an assessor to perform work additional to the work performed within the 120-day period, the assessor shall be paid for such additional work at the rate of \$1.20 per hour, but not to exceed \$200 in addition to the compensation hereinbefore provided. When the county auditor shall instruct an assessor to perform work in addition to the 120-day period and where the assessor has exceeded an amount of \$200 in addition to the compensation provided for work performed outside of the 120-day period, such assessor shall be reimbursed at the rate of \$1.20 per hour by the county auditor from county funds.

The duties of the assessor in such cities shall be as now prescribed by law.

Sec. 5. Minnesota Statutes, 1979 Supplement, Section 273.061, Subdivision 8, is amended to read:

Subd. 8. **POWERS AND DUTIES.** The county assessor shall have the following powers and duties:

(1) He shall call upon and confer with the township 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 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 property classification of real and personal property, and in the determination of proper standards of value.

(3) 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 revenue relating to their duties.

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

(5) 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.

(6) (5) 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 revenue, showing thereon the location of all railroads, highways and roads, bridges, rivers and lakes, swamp areas, wooded tracts, stony ridges

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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 market 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.

(7) (6) 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 revenue. This map, which shall include the bordering tier of townships of each county adjoining, shall show the average market value per acre, both with and without improvements, as finally equalized in the last assessment of real estate, of all land in each town or unorganized township which lies outside the corporate limits of cities.

(8) (7) He shall regularly examine all conveyances of land outside the corporate limits of cities of the first and second class, filed with the county recorder 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 market values assessed, he shall make recommendations to the county board of equalization of necessary changes in individual assessments or aggregate valuations.

(9) (8) He shall prepare annually and keep available in his office for the guidance of boards of review and the county board of equalization, a table showing the market 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 market value per capita of all personal property of each assessment district for the current year as equalized by the local board of review.

(10) (9) 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 boards of review and the county board of equalization concerning property, market values thereof.

(11) (10) 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.

(12) (11) At the request of either the board of county commissioners or the commissioner of revenue, he shall investigate 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 revenue.

(13) (12) 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.

(14) (13) 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 revenue.

Sec. 6. **EFFECTIVE DATE.** This act is effective the day after final enactment.

Approved March 31, 1980

CHAPTER 424—S.F.No. 1979

An act relating to state forests; altering the boundaries of Badoura State Forest; amending Minnesota Statutes 1978, Section 89.021, Subdivision 2.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1978, Section 89.021, Subdivision 2, is amended to read:

Subd. 2. **BADOURA STATE FOREST.** The north one-third of township 139, range 32, except sections 11 and 12; sections 15, 16, the west one-half of the northwest quarter and the northwest quarter of the southwest quarter of section 21, 22, 23, 26, 27, 34, 35 and 36 of township 139, range 32; section 36 of township 140, range 32; sections 1, 2 and 12 of township 139, range 33; section 36 of township 140, range 33; all west of the 5th principal meridian.

Approved March 31, 1980

CHAPTER 425—S.F.No. 2102

An act relating to the city of Melrose; authorizing the issuance of general obligation bonds for a fire hall and community center.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. The city of Melrose in Stearns County may, if authorized by the voters of the city at a regular or special election held in accordance with law, issue and sell its general obligation bonds in an amount not to exceed \$1,000,000 *for the purpose of providing funds to finance the construction of a new combination fire hall and community center.* The principal amount of bonds issued

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