

CHAPTER 391

COUNTY ASSESSOR

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391.01 TO MAKE ASSESSMENT. Any county in the state of Minnesota now or hereafter having a county assessor, in addition to all powers now possessed by such county, is hereby authorized and empowered each year to appropriate sufficient money to defray the expense of making a proper assessment of all property in such county for the purpose of general taxation.

[1909 c. 217 s. 1] (771)

391.02 COUNTY ASSESSOR AND DEPUTIES IN RAMSEY COUNTY. In any county in this state having, or which may hereafter have, a population of 220,000, and less than 330,000, the salary of the county assessor shall be \$4,250 per annum. He shall appoint and employ one chief deputy who shall be paid per annum \$2,800.

The county board shall by resolution authorize the county assessor to employ such additional deputies, clerks, field men, appraisers, or employees as it may deem necessary for the proper performance of the duties of the office of county assessor, and shall in and by such resolution fix the compensation to be paid to these deputies, clerks, field men, appraisers, and employees.

[1913 c. 224 ss. 1, 2, 3; 1915 c. 144; 1917 c. 473; 1921 c. 336 s. 12] (964, 965, 966)

391.03 APPOINTMENT IN RAMSEY COUNTY; VACANCIES. In any county of this state which shall now or hereafter contain a city of the first class, which such city shall contain taxable property having an assessed valuation of more than 90 per cent of the assessed valuation for taxation purposes of all property in such county, which county shall have a population of not less than 250,000, and not more than 350,000, and which shall contain property of an assessed valuation of not more than \$250,000,000, exclusive of money and credits, a county assessor shall be appointed on the 10th day of March, or as soon thereafter as practicable, of each odd-numbered year by the majority vote of a board composed of the chairman of the board of county commissioners, the auditor of such county and the comptroller of such city of the first class, which county assessor shall hold office for a term of two years, and until his successor is appointed and qualifies. He shall be a resident freeholder and qualified elector of the county.

The board, or a majority of them, shall have power to fill all vacancies in the office of county assessor occasioned by death, resignation, removal, or other cause for the unexpired term or otherwise and to remove such assessor from office at any time.

[1933 c. 316 ss. 1, 2, 3; 1945 c. 230 s. 1] (969-1, 969-2, 969-3)

391.04 EXPENDITURES; EXPERTS. The board of county commissioners of any such county shall appropriate and expend, in such manner and in such amount as shall be deemed necessary, any money needed to defray the expense of properly conducting the office of the county assessor; such expenditure to include the hiring of experts upon property values for any period deemed necessary, the payment of the transportation expense of such experts or other employees in traveling from place to place in the county, and generally any expense reasonably and directly tending to the procurement of a fair and true assessment of property within such county; but all such shall be made under the supervision of, and with the consent of, the county assessor.

[1913 c. 224 s. 4] (967)

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391.05 SALARIES; WHEN PAID. All salaries and compensation provided for in sections 391.02 and 391.04 to 391.06 and fixed in any resolution regularly passed by the board of county commissioners of any such county, shall be paid monthly upon the warrant of the county auditor, pursuant to a pay-roll certified by the county assessor. Other moneys and all other expenditures provided for in sections 391.02 and 391.04 to 391.06 shall be made as are other county claims.

[1913 c. 224 s. 5] (968)

391.06 FEDERAL CENSUS GOVERNS. In determining at any time to what counties sections 391.02 and 391.04 to 391.06 shall apply, reference shall be had to the United States census last taken.

[1913 c. 224 s. 6] (969)