

juries to machinery in or connected with public buildings, where the public interests would suffer by delay, contracts for repairs may be made without advertising for bids.

Approved April 18, 1959.

CHAPTER 338—H. F. No. 625

An act relating to the classification of lands for tax purposes and to taxation of such lands for school maintenance, amending Minnesota Statutes 1957, Section 273.13, Subdivision 4, and Section 127.05, Subdivisions 1, 3, and 4.

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

Section 1. Minnesota Statutes 1957, Section 273.13, Subdivision 4 is amended to read as follows:

Subd. 4. **Classification of lands.** Class 3. All agricultural products, except as provided by class three "a," and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d," all real estate which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by classes one, three "b," three "e," and all real estate devoted to temporary and seasonal residential occupancy for recreational purposes, but not devoted to commercial purposes, and all buildings and structures assessed as personal property and situated upon land of the state of Minnesota or the United States government which is rural in character and devoted or adaptable to rural but not necessarily agricultural use shall constitute class three and shall be valued and assessed at 33 1/3 percent of the full and true value thereof.

Section 2. Minnesota Statutes 1957, Section 127.05, Subdivision 1 is amended to read as follows:

Subd. 1. **Graded elementary, high school, unorganized territory.** The rate of taxation of agricultural lands and all real estate devoted to temporary and seasonal residential occupancy for recreational purposes, but not devoted to commercial purposes, for school maintenance in any school district of the state maintaining a graded elementary or high school and in unorganized territory shall not exceed by more than ten percent the average rate for school maintenance on similar

lands in common school districts of the same county; provided such county has 20 or more common school districts; nor shall such rate exceed one-half the rate for school maintenance on *other* lands in the same school district or unorganized territory in counties having less than 20 common school districts. Provided in any consolidated school district or a district formed under the provisions of Minnesota Statutes 1949, Sections 122.40 to 122.55, or both, maintaining a graded elementary or secondary school, the rate of taxation of agricultural land and personal property having taxable situs on farms and all real estate devoted to temporary and seasonal residential occupancy for recreational purposes, but not devoted to commercial purposes, shall not exceed one-half the rate for school maintenance on other taxable property in the same school district.

Section 3. Minnesota Statutes 1957, Section 127.05, Subdivision 3 is amended to read as follows:

Subd. 3. **Villages within consolidated districts.** If a village is entirely within the territorial limits of a consolidated school district and the total assessed valuation of the property within the village does not exceed ten percent of the total assessed valuation of the property within the district, the rate of taxation of agricultural lands and all real estate devoted to temporary and seasonal residential occupancy for recreational purposes, but not devoted to commercial purposes, in the district for school maintenance shall not exceed the average rate for school maintenance on similar lands in common school districts of the county in which the consolidated school district is located by more than 100 per cent rather than in accordance with the provisions of subdivision 1.

Section 4. Minnesota Statutes 1957, Section 127.05, Subdivision 4 is amended to read as follows:

Subd. 4. **Additional levy.** If the total funds received from state aid plus the proceeds from the maximum levy on agricultural land and all real estate devoted to temporary and seasonal residential occupancy for recreational purposes, but not devoted to commercial purposes, and a 40 mill levy on all other property subject to taxation are not sufficient to maintain the school, the school board may make an additional levy which shall be uniform on all property. This additional levy shall be within existing limitations, if any, upon the total levy of said district. Provided in any consolidated school district or a district formed under the provisions of Minnesota Statutes 1949, Sections 122.40 to 122.55, or both, maintaining a graded elementary or secondary school, when the total funds

anticipated to be received from state aid plus the revenue anticipated to be received from a tax levy as provided in subdivision 1 for agricultural land and personal property having taxable situs on farms, *and all real estate devoted to temporary and seasonal residential occupancy for recreational purposes, but not devoted to commercial purposes*, plus revenue anticipated to be received from at least a 50 mill levy on all other property will not produce sufficient revenue to maintain the school, an additional levy for school maintenance shall be made which shall be uniform on all taxable property subject to limitations imposed by law.

Section 5. *This act shall take effect May 1, 1960.*

Approved April 18, 1959.

CHAPTER 339—H. F. No. 685

An act relating to the platting of land; the making of the plat and the execution and recording thereof; amending Minnesota Statutes 1957, Sections 505.02, 505.03 and 505.08.

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

Section 1. Minnesota Statutes 1957, Section 505.02, be amended to read:

505.02 Survey; contents of plat; boundaries. The land shall be surveyed and a plat made setting forth and naming all thoroughfares, showing all public grounds, and giving the dimensions of all lots, thoroughfares and public grounds. All in-lots shall be numbered progressively, by thoroughfares, showing all public grounds, and giving the dimensions of all lots, thoroughfares and public grounds. All in-lots shall be numbered progressively, by the block in which they are situated, all blocks shall be numbered progressively, and all out-lots shall be numbered progressively and shall not exceed ten acres in size. *Durable iron monuments shall be set at each angle and curve point on the outside boundary lines of the plat and at all block corners and at all intermediate points on the block lines indicating a change of direction in the lines. The plat shall indicate that the monuments have been set. There shall be shown on the plat all survey and mathematical information and data necessary to locate all monuments and to locate and retrace any and all interior and exterior boundary lines appearing thereon. The outside boundary lines of the plat shall be correctly designated on the plat*