

CHAPTER 774—H.F.No.2484

An act relating to taxation of property devoted to temporary and seasonal residential occupancy; amending Minnesota Statutes 1971, Section 273.13, Subdivision 4.

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

Section 1. Minnesota Statutes 1971, Section 273.13, Subdivision 4, is amended to read:

Subd. 4. **TAXATION; TEMPORARY AND SEASONAL USE OF REAL PROPERTY; CLASS 3.** Tools, implements and machinery, which are fixtures, all agricultural land, except as provided by classes 1, 3b, 3e and ~~all real estate devoted to temporary and seasonal residential occupancy for recreational purposes~~, 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 3 and shall be valued and assessed at 33 $\frac{1}{3}$ percent of the market value thereof. All real property devoted to temporary and seasonal residential occupancy for recreational purposes, and which is not devoted to commercial purposes for more than 200 days in the year preceding the year of assessment, shall be class 3 property and assessed accordingly. For this purpose, property is devoted to commercial use on a specific day if it is used, or offered for use, and a fee is charged for such use.

Sec. 2. This act is effective for taxes levied in 1973 and subsequent years.

Approved May 24, 1973.

CHAPTER 775—H.F.No.2485

An act relating to taxation; transferring administration of homestead property tax relief in taconite and iron ore areas to commissioner of taxation; amending Minnesota Statutes 1971, Sections 273.135, Subdivisions 3 and 4; and 273.136, Subdivisions 2 and 3.

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