

## 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~~.

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

Section 1. Minnesota Statutes 1971, Section 273.135, Subdivision 3, is amended to read:

Subd. 3. **TAXATION; HOMESTEAD PROPERTY TAX RELIEF; ADMINISTRATION.** Not later than December 1 of each year, commencing in ~~1969~~ 1973, each county auditor having jurisdiction over one or more tax relief areas shall certify to the ~~state auditor~~ commissioner of taxation his estimate of the total amount of the reduction, determined under subdivision 2, in taxes payable the next succeeding year with respect to all tax relief areas in his county.

Sec. 2. Minnesota Statutes 1971, Section 273.135, Subdivision 4, is amended to read:

Subd. 4. If it appears from the reports required to be filed with the commissioner of taxation on or before October 10 of each calendar year by producers of taconite and iron sulphides under section ~~298.28~~, that the balance in the taconite tax relief account in the apportionment fund in the state treasury on June 1 of the next succeeding year will be less than the total amount of the reduction in property taxes payable in that year in all tax relief areas as certified by the county auditors, the amount of the estimated reductions in property taxes shall be reduced proportionately to the extent necessary to make the total amount of all such reductions equal to the estimated balance in the account as of June 1. The ~~state auditor~~ commissioner of taxation shall notify the respective county auditors not later than December 15 of any proportionate reduction which will be necessary in order to comply with this subdivision.

Sec. 3. Minnesota Statutes 1971, Section 273.136, Subdivision 2, is amended to read:

Subd. 2. ~~Each county auditor having jurisdiction over one or more tax relief areas shall certify, not later than May 1 of each year commencing in 1970, to the state auditor the amount of the reduction for such year resulting from section 273.135 in his county.~~ The commissioner of taxation shall determine, not later than May 1 of each year, commencing in 1974, the amount of reduction resulting from section 273.135 in each county containing a tax relief area as defined by section 273.134, basing his determinations on a review of abstracts of tax lists submitted by the county auditors pursuant to section 275.29. He may make such changes in the abstracts of tax lists as he deems necessary. The commissioner of taxation, after such review, shall submit to the state auditor, on or before June 1, the amount of the first half payment payable hereunder and on or before October 15 the amount of the second half payment.

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

Sec. 4. Minnesota Statutes 1971, Section 273.136, Subdivision 3, is amended to read:

Subd. 3. The state auditor shall pay out of the taconite property tax relief account to each county treasurer one half of the amount certified under subdivision 2 not later than June 15 and the remaining half not later than November 15 of each year commencing in ~~1970~~ 1974.

Sec. 5. This act is effective the day following its final enactment.

Approved May 24, 1973.

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#### CHAPTER 776—H.F.No.2491

*An act relating to reassessment of improperly valued property; removing residency as a qualification for assessors; amending Minnesota Statutes 1971, Section 270.17.*

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

Section 1. Minnesota Statutes 1971, Section 270.17, is amended to read:

**270.17 TAXATION; QUALIFICATION OF ASSESSORS; REASSESSMENT, HOW MADE.** ~~Such special assessors and deputies shall be citizens of the state but need not be residents of the county or district wherein such reassessment is so made.~~ Every special assessor and deputy appointed under the provisions of section 270.16 shall subscribe and file with the commissioner of taxation his oath to faithfully and fairly perform the duties of his office. Such special assessor, assisted by his deputies, shall thereupon proceed to carefully examine and reassess the property so to be reassessed and prepare duplicate lists of such reassessment in such form as the commissioner of taxation may prescribe, showing the property or person so reassessed, the amount of the original assessment thereof made in such year, and opposite the same the reassessment so made by such special assessor. He shall file both copies of such list with the commissioner of taxation; and the commissioner of taxation shall thereupon examine, equalize, and correct such reassessment so as to substantially conform with the assessment of like property throughout the state and transmit to the auditor of the county wherein such reassessment was so made

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