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**CHAPTER 245—H.F.No.617**

*An act relating to taxation; adding certain disabled persons to those paying reduced property taxes; defining "claimant" for purposes of certain homestead credits; amending Minnesota Statutes, 1975 Supplement, Sections 273.13, Subdivision 7; 290A.03, Subdivision 8; and 290A.04, Subdivisions 2 and 3.*

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

Section 1. Minnesota Statutes, 1975 Supplement, Section 273.13, Subdivision 7, is amended to read:

Subd. 7. **TAXATION; DISABLED PERSONS; REDUCED PROPERTY TAXES; CLASS 3c, 3cc.** All other real estate and class 2a property, except as provided by classes 1 and 3cc, which is used for the purposes of a homestead, shall constitute class 3c, and shall be valued and assessed at 25 percent of the market value thereof. The property tax to be paid on class 3c property as otherwise determined by law, less any reduction received pursuant to section 273.135, regardless of whether or not the market value is in excess of the homestead base value, for all purposes except the payment of principal or interest on non-school district bonded indebtedness, shall be reduced by 45 percent of the amount of such tax; provided that the amount of said reduction shall not exceed \$325. If the market value is in excess of the sum of the homestead base value, the amount in excess of that sum shall be valued and assessed at 40 percent of market value. The first \$12,000 market value of each tract of such real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except as specifically provided otherwise by law. All real estate which is used for the purposes of a homestead by any blind person, as defined by section 256.12, if such blind person is the owner thereof or if such blind person and his or her spouse are the sole owners thereof; or by any person (hereinafter referred to as veteran) who served in the active military or naval service of the United States and who is entitled to compensation under the laws and regulations of the United States for permanent and total service-connected disability due to the loss, or loss of use, by reason of amputation, ankylosis, progressive muscular dystrophies, or paralysis, of both lower extremities, such as to preclude motion without the aid of braces, crutches, canes, or a wheel chair, and who with assistance by the administration of veterans affairs has acquired a special housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability; or by any person who is permanently and totally disabled and who is receiving aid from any state as a result of that disability, or who is receiving supplemental security income for the disabled, or who is receiving workmen's compensation based on a finding of total and permanent disability, or who is receiving social security disability, or who is receiving aid under the federal railroad retirement act of 1937, 45

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United States Code Annotated, Section 228b(a)5 which aid is at least 90 percent of the total income of such disabled person from all sources, shall constitute class 3cc and shall be valued and assessed at five percent of the market value thereof. Permanently and totally disabled for the purpose of this subdivision means a condition which is permanent in nature and totally incapacitates the person from working at an occupation which brings him an income. The property tax to be paid on class 3cc property as otherwise determined by law, less any reduction received pursuant to section 273.135, regardless of whether or not the market value is in excess of the homestead base value, for all purposes except the payment of principal or interest on non-school district bonded indebtedness, shall be reduced by 45 percent of the amount of such tax; provided that the amount of said reduction shall not exceed \$325. If the market value is in excess of the sum of \$24,000, the amount in excess of that sum shall be valued and assessed at 33 1/3 percent in the case of agricultural land used for a homestead and 40 percent in the case of all other real estate used for a homestead.

Sec. 2. Minnesota Statutes, 1975 Supplement, Section 290A.03, Subdivision 8, is amended to read:

Subd. 8. **CLAIMANT.** "Claimant" means a person who filed a claim authorized by sections 290A.01 to 290A.21 and who was domiciled in this state during the calendar year for which the claim for relief was filed. In the case of a claim relating to rent constituting property taxes, the claimant shall have resided in a rented or leased unit on which ad valorem taxes are payable for not less than six months of the calendar year covered by the claim, except that a claimant who is disabled or who has attained the age of 65 on the date specified in section 290A.04, subdivision 1, may file a claim based on residence in a unit on which ad valorem taxes were not payable. In the case of a part year resident, the income and rental reflected in this computation shall be for the period of Minnesota residency only. Any rental expenses paid which may be reflected in arriving at federal adjusted gross income cannot be utilized for this computation. Maximum credit allowed under this computation would be at a rate of one-twelfth of the maximum credit allowed pursuant to section 290A.04 per month of residency computed to the nearest full month. When two individuals of a household are able to meet the qualifications for a claimant, they may determine among them as to who the claimant shall be. If they are unable to agree, the matter shall be referred to the commissioner of revenue and his decision shall be final.

If a homestead is occupied by two or more unrelated renters, the rent shall be deemed to be paid equally by each, and separate claims shall be filed by each. The income of each shall be his household income for purposes of computing the amount of credit to be allowed.

Sec. 3. Minnesota Statutes, 1975 Supplement, Section 290A.04, Subdivision 2, is amended to read:

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Subd. 2. The credit shall be paid to claimants whose property taxes payable exceed the following percentages of their income, up to the designated maximum credit amounts:

For claimants earning:

\$ 0 to \$ 2,499.	1.0 percent,	up to \$475;
2,500 to 19,999.	1.5 percent,	up to \$475;
20,000 to 22,999.	1.6 percent,	up to \$475;
23,000 to 25,999.	1.8 percent,	up to \$425;
26,000 to 30,999.	2.0 percent,	up to \$375;
31,000 to 35,999.	2.2 percent,	up to \$350;
36,000 to 40,999.	2.4 percent,	up to \$325;
41,000 to 44,999.	2.6 percent,	up to \$325;
45,000 to 52,999.	2.8 percent,	up to \$325;
53,000 to 65,999.	3.0 percent,	up to \$325;
66,000 to 81,999.	3.2 percent,	up to \$325;
82,000 to 99,999.	3.5 percent,	up to \$325;
100,000 and over.	4.0 percent,	up to \$325;

provided that maximum credits for incomes above \$20,000 decline according to the following schedule:

between \$20,000 and \$26,000 decline \$16.67 per \$1,000; between \$26,000 and \$36,000 decline \$5 per \$1,000.

In the case of a claimant who was disabled on June 1 or who attained the age of 65 on the date specified in subdivision 1, the credit shall not be less than the credit which the claimant's household income as defined in section 290A.03 and property tax or rent constituting property tax would have entitled him to receive under Minnesota Statutes 1974, Section 290.0618.

The credit shall be the amount calculated pursuant to this subdivision, but not exceeding \$675, less the homestead credit given pursuant to section 273.13, subdivisions 6 and 7.

Sec. 4. Minnesota Statutes, 1975 Supplement, Section 290A.04, Subdivision 3, is amended to read:

Subd. 3. The commissioner of revenue shall construct and make available to taxpayers a comprehensive table showing the property taxes to be paid and credit allowed at various levels of income and assessment. The table shall follow the schedule of income percentages ~~and~~, maximums and other provisions specified in subdivision 2, except that the commissioner may graduate the transition between income brackets.

For homestead property owners who are disabled or are 65 or older, as provided in subdivision 1, the commissioner shall base his determination of the credit on the gross qualifying tax reduced by the average statewide effective homestead credit percentage for taxes payable in 1975 calculated under Minnesota Statutes, Section 273.13,

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Subdivisions 6 and 7.

Sec. 5. In 1976, the commissioner shall recompute the credit for any person who has filed a claim and is affected by this act. He shall pay to these people the amount of the credit in excess of any credit which has been paid, without requiring an amended return to be filed. Notwithstanding the provisions of section 290A.07, payments pursuant to this section may be made more than 60 days after the date the claim was filed without interest.

Sec. 6. Section 1 of this act is effective for taxes assessed in 1976 and thereafter and payable in 1977 and thereafter. Sections 2 to 5 of this act are effective for taxable years beginning after December 31, 1974.

Approved April 13, 1976.

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CHAPTER 246—H.F.No.753

[Coded]

*An act relating to game and fish; prohibiting taking of birds by certain methods; amending Minnesota Statutes 1974, Section 100.29, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1974, Section 100.29, is amended by adding a subdivision to read:

Subd. 32. GAME AND FISH; BIRDS; STEEL JAW LEG-HOLD TRAP. It shall be unlawful to take or attempt to take any bird by setting or operating a steel jaw leg-hold trap mounted on a pole, post, tree stump, or any other elevated perch more than three feet above the ground.

Approved April 13, 1976.

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CHAPTER 247—H.F.No.771

[Not Coded]

*An act relating to the cities of Albert Lea and Buhl; placing the chief of police of Albert Lea under the public employees police and fire fund; providing membership of police officers of the city of Buhl in the public employees retirement association police and fire fund.*

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

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