

sign profession, building trades, construction contractors, the public, and governmental or other agencies or associations who are experienced in the field of building construction or regulation, and the commissioner in the selection of such advisory committees shall, as far as practicable, give each segment of the construction industry equal representation.

Sec. 4. [16.86] **Application of administrative procedure act; enforcement.** The commissioner shall be subject to the provisions of the administrative procedure act and judicial review therefrom and the code or any amendment thereof shall only go into effect in accordance with the provisions of such act. When placed into effect the provisions of such code relating to electrical installations shall be enforced by the state board of electricity insofar as the board is authorized to inspect electrical installations.

Sec. 5. [16.87] **Adoption of building code by municipalities.** The state building code shall have no application to other than state owned buildings in a municipality unless the governing body of the municipality adopts the state building code or any part thereof by reference as a code within the meaning of Minnesota Statutes, Section 471.62.

Sec. 6. The sum of \$50,000 is appropriated to the commissioner for the biennium beginning July 1, 1965, to enable him to carry out the purposes of this act.

Approved May 22, 1965.

CHAPTER 624—S. F. No. 892

An act relating to taxation, providing for assessment of property on January 2; amending Minnesota Statutes 1961, Sections 273.01; 273.03 as amended; 273.04; 273.08 as amended; 270.38, Subdivision 3; 272.20; 272.31; and 273.02.

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

Section 1. Minnesota Statutes 1961, Section 273.01, is amended to read:

273.01 **Taxation; listing and assessment, time.** All real property subject to taxation shall be listed and assessed every even numbered year with reference to its value on ~~May first~~ *January 2*

Changes or additions indicated by italics, deletions by strikeout.

preceding the assessment, and all real property becoming taxable any intervening year shall be listed and assessed with reference to its value on ~~May first~~ *January 2* of that year. Real property containing iron ore, the fee to which is owned by the state of Minnesota, shall, if leased by the state after ~~May first~~ *January 2* in any year, be subject to assessment for that year on the value of any iron ore removed under said lease prior to ~~May first~~ *January 2* of the following year. Personal property subject to taxation shall be listed and assessed annually with reference to its value on May 1st; and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 2. Minnesota Statutes 1961, Section 273.03 as amended by Laws 1963, Chapter 781, Section 1, is amended to read:

273.03 Taxation: real estate; assessment; method. Subdivision 1. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd-numbered year may be appended to the personal property assessment book. The assessment books and blanks *for real property* shall be in readiness for delivery to the assessors on or before the ~~third first~~ *Monday in April* ~~December~~ of each year. *The assessment books and blanks for personal property shall be in readiness for delivery to the assessors on or before the third Monday in April of each year.*

The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of ~~\$6~~ *\$10* per day for each day necessarily consumed in attending such meeting, and mileage at the rate of ~~five~~ *7-½* cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

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Subd. 2. Any county in this state which employs a county assessor who maintains in his office a unit card ledger system or similar system of real estate and the true and full and assessed valuations ascertained by him affecting such real estate, and which county has established an electronic data processing system or similar system to perform the processing of assessment and tax accounting, may discontinue the preparation of assessment books as provided in subdivision 1. The election to discontinue the preparation of assessment books as defined in subdivision 1 shall be made by the county auditor with the written approval of the commissioner of taxation.

Subd. 3. All laws or parts of laws, now or hereafter effective, not inconsistent with sections 273.03, 273.17, 274.04, 274.05, 275.28, and 276.01, as amended, shall continue in full force and effect.

Sec. 3. *Minnesota Statutes 1961, Section 273.04, is amended to read:*

273.04 Assessors, compensation. In all towns and cities other than cities of the first class and cities having home rule charters authorizing compensation in excess of that permitted by this section which are situated in counties having not less than 450,000 inhabitants and an assessed valuation, including money and credits, of more than \$450,000,000, the assessor and each deputy assessor of each such town and city, shall be entitled to a rate of compensation established by the governing body, of not less than \$7.50 and not more than \$12.50 for each day's service necessarily rendered by him, not exceeding 120 days in any one year, and mileage at the rate of seven $7\frac{1}{2}$ cents per mile for each mile necessarily traveled by him in going to and returning from the county seat of such county to attend any meeting of the assessors of such county which may be legally called by the commissioner of taxation and also for each mile necessarily traveled by him in making his return of assessment to the proper officer of such county. When the county auditor or county supervisor of ~~assessors~~ *assessments* shall direct an assessor to perform work additional to the work performed within the 120-day period, the assessor shall be paid for such additional work at the rate of \$1.20 per hour, but not to exceed \$200 in addition to the compensation hereinbefore provided. When the county auditor or county supervisor of ~~assessors~~ *assessments* shall instruct an assessor to perform work in addition to the 120-day period and where the assessor has exceeded an amount of \$200 in addition to the compensation provided for work performed outside of the 120-day period, such assessor shall

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be reimbursed at the rate of \$1.20 per hour by the county auditor from county funds.

The duties of the assessor in such towns and cities shall be as now prescribed by law, ~~and shall be performed between the first Monday in April and the last Monday in July in each year.~~

Sec. 4. Minnesota Statutes 1961, Section 273.08, as amended by Laws 1963, Chapter 799, Section 2, is amended to read:

273.08 Assessor's duties. The assessor shall perform his duties in the manner following. He shall actually view, when practicable, and determine the true and full value of each tract or lot of real property listed for taxation, and shall enter the value thereof, including the value of all improvements and structures thereon, opposite each description. He shall make an alphabetical list of the names of all persons in his town or district liable to an assessment of personal property, and ~~shall~~ *may* call at the office or place of business or residence of each person required by this chapter to list property, and shall list his name, and shall require each person to make and deliver a correct list and statement of such property, according to the prescribed form, which shall be subscribed and sworn to by the person listing; and the assessor shall thereupon determine the value of the property in such statement, and enter the same in his assessment books, opposite the name of the person assessed, with the name and post-office address of the person listing the property; and, if such person reside in a city, the street and number, or other brief description, of his residence or place of business. If any property is listed or assessed on or after the fourth Monday of June, and before the return of the assessor's books, the same shall be as legal and binding as if listed and assessed before that time.

Sec. 5. Minnesota Statutes 1961, Section 270.38, Subdivision 3, is amended to read:

Subd. 3. On or before ~~May 1~~ *January 2* of each year any owner having forest property subject to sections 270.31 to 270.39 shall report to the county board, upon a form prescribed by it, any changes which took place during the previous year affecting the status of any such property in each governmental subdivision under sections 270.31 to 270.39 including the following:

1. The species and volume of all forest products harvested from any such property.

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2. The acreage, species and number of trees planted on any such property.

3. The changes in forest types due to fires, insects or disease affecting any such property.

In the event of any substantial change in the classification by reason of the above causes or other causes, the owner may apply to the county board for a reclassification of the property or area affected. The procedure for such reclassification shall be the same as set forth in subdivision 2 of this section.

Sec. 6. Minnesota Statutes 1961, Section 272.20, is amended to read:

272.20 Government and railroad lands becoming taxable; lists of lands reverting to railroads. On ~~April~~ *December* 1 in each year the commissioner of taxation shall obtain lists of all government and railroad lands becoming taxable, and he shall compile therefrom, and from the records of sales of state lands, complete lists of all such lands; and on or before ~~April~~ *December* 15 in each year he shall certify the same for taxation to the auditors of the counties in which such lands lie. At the same time he shall obtain lists of lands reverting to the railroad companies each year by reason of the forfeiture of contracts, and certify the same to the county auditors, who shall thereupon remove such lands from the tax lists; but nothing herein shall be construed to relieve such forfeited lands from any lien for taxes or assessments accruing thereon during the life of such contract. The railroad companies shall report such sales and forfeitures to the commissioner of taxation ~~April~~ *December* 1 in each year, and at other times when required by him. All forfeited lands not so reported shall be held for all taxes accruing thereon.

Sec. 7. Minnesota Statutes 1961, Section 273.02, Subdivision 2, is amended to read:

Subd. 2. **Limitation.** Nothing in Laws 1943, Chapter 632, as amended shall authorize the county auditor to enter omitted property on the assessment and tax books more than six years after ~~May~~ *first the assessment date* of the year in which the property was originally assessed or should have been assessed and nothing in Laws 1943, Chapter 632, as amended, shall authorize the county auditor to correct the valuation or classification of real property as herein provided more than one year after December 1 of the year in which the property was assessed or should have been assessed.

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Sec. 8. **Effective date.** *This act is effective on December 1, 1965.*

Approved May 22, 1965.

CHAPTER 625—S. F. No. 1103

[Not Coded]

An act relating to probate judges; providing for their retirement under certain conditions.

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

Section 1. **Freeborn county probate judge; retirement.** A probate judge of the county of Freeborn who voluntarily retires prior to January 1, 1969 and who prior thereto has attained the age of 62 years and has served as such probate judge for 30 years or more, shall, when he has attained the age of 65 years, receive the compensation provided in Section 490.12, Minnesota Statutes 1961, and acts amendatory thereof, to be paid in the manner therein provided, in all respects as though the said probate judge had reached the age of 65 years at the time of retirement.

Approved May 22, 1965.

CHAPTER 626—S. F. No. 1274

[Coded]

An act relating to state participation in federally aided mental retardation facilities and community mental health center construction.

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

Section 1. **[245.70] Mentally ill and mentally retarded; federal aid.** The commissioner of public welfare is hereby designated the state agency to establish and administer a state-wide plan for the construction, equipment, maintenance, and operation of any facilities for the care, treatment, diagnosis, or rehabilitation, of the mentally retarded or mentally ill which are or may be required as a condition for eligibility for benefits under any federal law and in par-

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