

shall expire on February 15, 1973. Thereafter each member shall be appointed for a four year term as provided in subdivision 1.

Sec. 3. *This act is effective July 1, 1969.*

Approved June 6, 1969.

CHAPTER 1039—H. F. No. 2051

[Coded in Part]

An act relating to taxation and the method of evaluating agricultural land on the basis of highest and best agricultural use; amending Minnesota Statutes 1967, Section 273.111, Subdivisions 2, 3, 4, 6, 8, 10, 13, and 14, and by adding a subdivision, and repealing Minnesota Statutes 1967, Section 273.111, Subdivision 7.

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

Section 1. Minnesota Statutes 1967, Section 273.111, Subdivision 2, is amended to read:

Subd. 2. **Taxation; agricultural lands.** The present general system of *ad valorem* property taxation in the state of Minnesota does not provide an equitable basis for the taxation of certain agricultural real property and has resulted in inadequate taxes on some lands and excessive taxes on others. Therefore, it is hereby declared *to be* the public policy of this state that the public interest would best be served by equalizing tax burdens upon agricultural property within this state through appropriate taxing measures.

Sec. 2. Minnesota Statutes 1967, Section 273.111, Subdivision 3, is amended to read:

~~Subd. 3. Real estate shall be entitled to valuation and tax deferment under this section only if (1) it is actively and exclusively devoted to agricultural use as defined in subdivisions 6 and 7; (2) it is the homestead or contiguous to the homestead or thereafter becomes the homestead of a surviving spouse of the said owner.~~

Subd. 3. Real estate consisting of ten acres or more shall be entitled to valuation and tax deferment under this section only if it is actively and exclusively devoted to agricultural use as defined in subdivision 6 and either (1) is the homestead or thereafter becomes the homestead of a surviving spouse, child, or sibling of the said owner or

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is real estate which is farmed with the real estate which contains the homestead property, or (2) has been in possession of the applicant, his spouse, parent, or sibling, or any combination thereof, for a period of at least seven years prior to application for benefits under the provisions of this act.

Sec. 3. Minnesota Statutes 1967, Section 273.111, Subdivision 4, is amended to read:

Subd. 4. The value of any real estate described in subdivision 3 shall upon timely application by the owner, in the manner provided in subdivision 8, be determined solely with reference to its appropriate agricultural classification and value notwithstanding sections 272.03, subdivision 8 and 273.11. In determining such value for ad valorem tax purposes the assessor shall not consider any added values resulting from nonagricultural factors. *However, agricultural land which the assessor may determine to be adaptable for development and which abuts a lakeshore line shall not qualify under the provisions of this act for a distance within 20 rods of the shoreline.*

Sec. 4. Minnesota Statutes 1967, Section 273.111, Subdivision 6, is amended to read:

Subd. 6. Real property shall be considered to be in agricultural use ~~if provided that annually: (1) at least 33 1/3 percent of the total family income of the owner is derived therefrom, or the total production income including rental from the property is \$300 plus \$10 per tillable acre; and (2) it is devoted to the production for sale of livestock, dairy animals, dairy products, poultry and poultry products, fur bearing animals, horticultural and nursery stock which is under sections 18.44 to 18.61, fruit of all kinds, vegetables, forage, grains, bees and apiary products by the owner, but not when devoted to processing of such things or meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government~~ *slough, wasteland, and woodland contiguous to or surrounded by land described in subdivision 3 shall be considered to be in agricultural use if under the same ownership and management.*

Sec. 5. Minnesota Statutes 1967, Section 273.111, Subdivision 8, is amended to read:

Subd. 8. Application for deferment of taxes and assessment under this section shall be ~~made at least 60 days prior to January 2 of each year filed in the year 1969 by July 1 and thereafter by May 1 of the year prior to the year in which said taxes became payable. Any application filed hereunder and granted shall continue in effect for~~

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subsequent years until the property no longer qualifies. Such application shall be filed with the assessor of the taxing district in which the real property is located on such form as may be prescribed by the commissioner of taxation. The assessor may require proof by affidavit or otherwise that the property qualifies under subdivisions 3 and 7 and 6.

Sec. 6. Minnesota Statutes 1967, Section 273.111, is amended by adding a subdivision to read:

Subd. 8a. Notwithstanding the provisions contained in this subdivision, applications for agricultural tax assessment and deferment with respect to the assessment of January 2, 1968, may be made prior to July 1, 1969, and payment of any taxes otherwise due on May 31, 1969, shall be deferred without penalty until 30 days after notice or rejection of application or after notice of taxes as determined under the new assessment made in accordance with subdivision 4. Any reduction in taxes resulting from the application of this section shall be processed in accordance with section 270.07. Notwithstanding the time limits contained in section 278.01 and section 271.06, subdivision 1, as the case may be, an appeal may be taken to the district court or the tax court within 30 days of any order denying applications filed as provided in this subdivision for reduction in the January 2, 1968 valuations or assessments or of any valuations or assessments made after the effective date of this act.

Sec. 7. Minnesota Statutes 1967, Section 273.111, Subdivision 10, is amended to read:

Subd. 10. The tax imposed by this section shall be a lien upon the property assessed to the same extent and for the same duration as other taxes imposed upon property within this state. The tax shall be annually extended by the county auditor and *if and when payable* shall be collected and distributed in the manner provided by law for the collection and distribution of other property taxes.

Sec. 8. Minnesota Statutes 1967, Section 273.111, Subdivision 13, is amended to read:

Subd. 13. This section shall apply *only* to assessments for tax purposes made in 1968 ~~through 1972 which are used to determine taxes payable in 1969 through 1973 and thereafter.~~

Sec. 9. Minnesota Statutes 1967, Section 273.111, Subdivision 14, is amended to read:

Subd. 14. This section shall apply to special local assessments

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levied after July 1, 1967 and payable in the years ~~1968 through 1972~~ thereafter.

Sec. 10. *Minnesota Statutes 1967, Section 273.111, Subdivision 7, is repealed.*

Approved June 6, 1969.

CHAPTER 1040—H. F. No. 2123

[Not Coded]

An act relating to the county of Ramsey; providing for the retirement of employees thereof; providing certain benefits therefor; and authorizing the levy of certain taxes; amending Laws 1963, Chapter 852, Section 3, as amended.

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

Section 1. Laws 1963, Chapter 852, Section 3, as amended by Laws 1965, Chapter 492, Section 1, is amended to read:

Sec. 3. **Ramsey county; employees; retirement.** The benefits provided by section 2 are ~~only~~ available to the employees and officials elected by the people who retire pursuant to the provisions of section 1: *and at age 65 to employees and elected officials who retire after the age of 58 years and have at least 30 years of county service.*

Sec. 2. *This act shall become effective only after its approval by a majority of the governing body of the county of Ramsey and upon compliance with the provisions of Minnesota Statutes, Section 645.021.*

Approved June 6, 1969.

CHAPTER 1041—H. F. No. 2243

An act relating to taxes on and measured by net income and refunds of such taxes; amending Minnesota Statutes 1967, Section 290.50, Subdivision 1.

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

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