

(3) Compensation for physical levies, replevins, writs of attachment and garnishment, and like process, the hourly rate to be established by the county board, such rate to be in addition to the charges described in clauses (1) and (2);

(4) Conduct of sales and issuances of certificates of sale, \$6;

(5) Making diligent search and inquiry and returning summons when defendants cannot be found, \$1 plus mileage charges described in (2).

Sec. 2. All laws now in force relating to fees to be charged and collected by sheriffs of Hennepin and Ramsey counties inconsistent herewith are hereby repealed and superseded.

Sec. 3. This act becomes effective in Hennepin or Ramsey county upon its approval by the board of county commissioners of Hennepin or Ramsey counties and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved June 6, 1969.

CHAPTER 1064—S. F. No. 2299

An act relating to the exemption from taxation of pollution control devices; amending Minnesota Statutes 1967, Section 272.02.

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

Section 1. Minnesota Statutes 1967, Section 272.02, is amended to read:

272.02 Taxation; exempt property; pollution control devices. All property described in this section to the extent herein limited shall be exempt from taxation:

- (1) All public burying grounds;
- (2) All public schoolhouses;
- (3) All public hospitals;
- (4) All academies, colleges, and universities, and all seminaries of learning;
- (5) All churches, church property, and houses of worship;

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

(6) Institutions of purely public charity;

(7) All public property exclusively used for any public purpose;

(8) All natural cheese held in storage for aging by the original Minnesota manufacturer;

(9) (a) Class 2 property of every household of the value of \$100, maintained in the principal place of residence of the owner thereof. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commissioner assessed to such household, and extend the levy of taxes upon the remainder only. The term "household" as used in this section is defined to be a domestic establishment maintained either (1) by two or more persons living together within the same house or place of abode, subsisting in common and constituting a domestic or family relationship, or (2) by one person.

(b) During the period of his active service and for six months after his discharge therefrom, no member of the armed forces of the United States shall lose status of a householder under paragraph (a) which he had immediately prior to becoming a member of the armed forces.

In case there is an assessment against more than one member of a household the \$100 exemption shall be divided among the members assessed in the proportion that the assessed value of the Class 2 property of each bears to the total assessed value of the Class 2 property of all the members assessed. The Class 2 property of each household claimed to be exempt shall be limited to property in one taxing district, except in those cases where a single domestic establishment is maintained in two or more adjoining districts.

Bonds and certificates of indebtedness hereafter issued by the state of Minnesota, or by any county, city, or village of the state, or any town, or any common or independent school district of the state, or any governmental board of the state, or any county, city, or village thereof, shall hereafter be exempt from taxation; provided, that nothing herein contained shall be construed as exempting such bonds from the payment of a tax thereon, as provided for by section 291.01, when any of such bonds constitute, in whole or in part, any inheritance or bequest, taken or received by any person or corporation.

(10) Farm machinery manufactured prior to 1930, which is used only for display purposes as a collectors item;

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(11) The taxpayer shall elect whether to be exempted with respect to category (a) or (b) as hereinafter defined.

(a) All inventories, stocks of merchandise of all sorts, manufacturers material, manufactured articles including the inventories of manufacturers, wholesalers, retailers and contractors; and the furnishings of a room or apartment in a hotel, rooming house, tourist court, motel or trailer camp, the rental value of which is subject to the excise tax provided in Extra Session Laws 1967, Chapter 32, or

(b) Tools and machinery which by law is considered as personal property used or useable in construction of buildings or highways or in the manufacture, processing, production, sale or distribution of marketable products including but not limited to goods, wares and merchandise and processing of food and fiber.

The person who would be liable for a tax on said property but for the exemption provided herein shall make his election to be exempted under (a) or (b) by delivering to the assessor a declaration in writing with respect thereto prior to the making of the assessment. Provided, however, that with respect to the assessment made in 1967 for taxes payable in the year 1968 the declaration shall be made prior to September 1, 1967. If no election is made by the taxpayer, it shall be presumed that the taxpayer has elected to come under the provisions of (a) of this paragraph.

(12) Containers of a kind customarily in the possession of the consumer during the consumption of commodities, the sale of which are subject to tax under the provisions of the excise tax imposed by Extra Session Laws 1967, Chapter 32;

(13) All livestock, poultry, all horses, mules and other animals used exclusively for agricultural purposes;

(14) All agricultural tools, implements and machinery used by the owners in any agricultural pursuit.

(15) Real and personal property used ~~solely and exclusively~~ *primarily* for the abatement and control of air or water pollution *to the extent that it is so used.*

~~REVISION:~~

Any taxpayer requesting exemption ~~on~~ *of all or a portion of a facility any equipment or device, or part of a facility thereof,* operated ~~exclusively~~ *primarily* for the control or abatement of air or water pollution shall file an application with the commissioner of taxation. ~~The commissioner of taxation may request the advice of any commission or agency having knowledge of pollution control, or authority to implement pollution control programs.~~ *Any such equipment or device*

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shall meet standards, regulations or criteria prescribed by the Minnesota Pollution Control Agency, and must be installed or operated in accordance with a permit or order issued by that agency. The Minnesota Pollution Control Agency shall upon request of the commissioner furnish information or advice to the commissioner. Any such state agencies shall upon request of the commissioner furnish information or advice to the commissioner. If the commissioner determines that property qualifies for exemption, he shall issue ~~his~~ an order exempting such property from taxation. ~~Any assessor shall exempt such property from taxation as long as it is used solely for abatement of air or water pollution. Any such equipment or device shall continue to be exempt from taxation as long as the permit issued by the Minnesota Pollution Control Agency remains in effect.~~

Sec. 2. *This act shall apply only with respect to property constructed or installed after June 1, 1967, and only with respect to the 1970 and subsequent property tax assessments.*

Approved June 6, 1969.

CHAPTER 1065—S. F. No. 2584

[Not Coded]

An act relating to the city of Saint Paul; authorizing the state commissioner of taxation to convey to the city certain tax-forfeited lands located in said city for a nominal consideration.

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

Section 1. St. Paul, city of; conveyance of property. With the consent of the Ramsey county board of commissioners, as shown by resolution of said board, the commissioner of taxation of the state of Minnesota is authorized to and shall convey to the city of Saint Paul, upon such deed of conveyance as shall be approved by the attorney general, the following tracts of land located in Ramsey county, Minnesota, which have been forfeited to the state for non-payment of real estate taxes, upon payment by said city of the nominal consideration of \$1. Such deed of conveyance shall convey absolute title to the city, subject only to the reservation of mineral rights to the state of Minnesota, of the following described tracts or parcels of land:

Except the Easterly 49 feet measured at right angles with Hill Street, part south of the southwesterly line of Lot 12 ex-

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