

poses, make grants to assist a county or groups of counties in the construction or rehabilitation and operation of regional facilities for the detention, care and treatment of delinquent children and youth. Such grants shall be made pursuant to standards and rule established by the commissioner and shall not exceed 50 percent of the cost of construction or rehabilitation of such facilities and 50 percent of the actual operating cost per year per bed.

[Subd. 2.] The commissioner may negotiate with the federal government for grants for the above enumerated purposes and any funds received by him from the federal government are hereby appropriated annually to the commissioner of corrections.

Sec. 27. [241.35] **Community correctional center.** The commissioner of corrections may establish and operate a community correctional center or contract with existing public and private agencies for custody and specialized care and treatment of persons under his custody and control or under the custody and control of the youth conservation commission pursuant to their conviction of felony or gross misdemeanor, or on parole. To establish and operate a community correctional center or to provide the services through agreement with public or private agencies the commissioner is authorized to accept gifts, grants, and subsidies from any lawful source and to negotiate with the federal government, or any agency, bureau, or department thereof to obtain funds for the purposes of this section, which gifts, grants, subsidies, and funds are hereby appropriated to the commissioner.

Approved June 9, 1969.

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CHAPTER 1137—S. F. No. 2630

[Coded]

*An act relating to the general sales tax and distribution thereof; issuance of warrants, and relating to the computation of homestead ad valorem tax credit and replacement to counties and local taxing districts by reason of property exempted from ad valorem taxation and appropriating money therefor; amending Minnesota Statutes 1967, Section 273.13 by adding a new subdivision.*

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

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

Section 1. Minnesota Statutes 1967, Section 273.13 is amended by adding a subdivision to read:

**Subd. 18. Taxation; homesteads; credits; homestead ad valorem tax credit.** (1) *The county auditor in computing the tax to be paid on account of the principal and interest on bonded indebtedness for the purpose of subdivisions 6 and 7 shall include:*

(a) *that portion of the tax attributable to local improvements financed by general revenue as certified in clause (2), which prior to 1967 was financed by special assessments, and*

(b) *the payments on bonded indebtedness as certified pursuant to clause (3).*

(2) *Each municipality and township shall certify to the county auditor the local improvements paid from general funds and the amount levied therefor, which are of a type which prior to 1967 was levied as a special assessment against benefited property.*

(3) *Each taxing unit shall certify to the county auditor the amount of principal and interest payments required as specified by the terms of the indenture to be paid in said year on bonded indebtedness which is excluded from the homestead credit of subdivisions 6 and 7. In determining said amount the taxing unit shall include the amount necessary to meet all principal and interest payments due in the calendar year on all debt for which the full faith and credit of the taxing district is pledged except the following shall not be included when actually applied to the retirement of interest or principal on bonded indebtedness:*

(a) *special assessments on benefited property,*

(b) *user charges or other net revenues of an income producing facility, after deducting the operating costs as determined in accordance with rules and regulations established by the commissioner of taxation, when used to retire the indebtedness of the facility or project from which such charges or revenues are produced or derived, and*

(c) *moneys received under contract, grant or gift from a different unit of government, an individual, corporation, association or foundation but only when such payment on bonded debt is consistent with the purpose for which such moneys are paid or granted; however, the taxing unit may not apply the per capita aid payable under chapter 297A or the aids payable under chapter 162 to the reduction of the costs of the required principal and interest payments on the bonded indebtedness.*

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

Passed by the Senate May 26, 1969.

Approved June 9, 1969.

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CHAPTER 1138—S. F. No. 2634

[Not Coded]

*An act relating to the city of Saint Paul; creating a civic center authority and prescribing its powers and duties; amending Laws 1967, Chapter 459, Sections 3 and 4, and adding a new section.*

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

Section 1. Laws 1967, Chapter 459, Section 3, is amended to read:

Sec. 3. **St. Paul, city of; civic center authority.** ~~Subdivision 1.~~ ~~†~~ The city shall have power to negotiate and to obtain, and shall obtain, from responsible persons, firms, and corporations, non-cumulative guarantees in an aggregate amount not to exceed \$150,000 annually for a period of ten years, commencing after one year of operation of the arena portion of the civic center, which shall bind each guarantor respectively to pay his pro rata share of the annual principal and interest payments necessary upon the bonds authorized by section 2 hereof to the extent revenues from the civic center are insufficient for such purpose. Provided, however, that guarantors' aggregate obligations under said noncumulative annual guarantees of \$150,000 (for any calendar year) shall be further limited to the amount by which income available for debt retirement from all parking and concessions associated with the civic center falls below \$500,000. "Income available for debt retirement," with respect to parking facilities, means gross receipts minus all operating, promotional or other expenses; and "income available for debt retirement" with respect to concessions means the earned income received by the city from the concessionaire or if operated by the city means gross receipts minus all operating, promotional, or other expenses; both of which shall be subject to the control of the civic center commission defined herein.

Guarantees shall run from the guarantor to the city of Saint Paul and shall, upon their acceptance by resolution of the city council, constitute legal and enforceable obligations of the respective guarantors in accordance with the terms thereof, notwithstanding any provision

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