

## CHAPTER 322—S. F. No. 1124

*An act relating to homestead treatment of certain cooperatives and charitable corporations; amending Minnesota Statutes 1967, Section 273.133.*

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

Section 1. Minnesota Statutes 1967, Section 273.133, is amended to read:

**273.133 Cooperatives and charitable corporations; homestead.** When a building which contains several dwelling units is owned by a corporation or association organized under sections 308.05 to 308.18, and each person who owns a share or shares in the corporation or association is entitled to occupy a unit in the building, the corporation or association may claim homestead treatment for each unit in accordance with section 273.13, subdivision 7, for the part of the value of the building represented by each *such* unit occupied by a shareholder. To qualify for the treatment provided by this section, the corporation or association must be wholly owned by persons having shares entitling them to occupy a unit in the building; ~~and the total number of persons owning shares entitling them to occupy a unit may not exceed the number of units in the building.~~ A charitable corporation organized under the laws of Minnesota and not otherwise exempt thereunder with no outstanding stock shall qualify for such homestead treatment with respect to member residents of such dwelling units who have purchased and hold residential participation warrants entitling them to occupy such units. ~~For the purpose of this section a husband and wife shall be counted as one person.~~

Approved May 9, 1969.

## CHAPTER 323—S. F. No. 1167

*An act relating to tax lists and extension of taxes; amending Minnesota Statutes 1967, Section 275.28, Subdivision 1.*

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

Section 1. Minnesota Statutes 1967, Section 275.28, Subdivision 1, is amended to read:

**275.28 Taxation; tax lists.** Subdivision 1. **Auditor to make.** The county auditor shall make out the tax lists according to

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

the prescribed form, and to correspond with the assessment districts. The rate percent necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the state board of equalization, but, in calculating such rates, no rate shall be used resulting in a fraction other than a decimal fraction, or less than one-tenth of a mill; and, in extending any tax, whenever it amounts to the fractional part of a cent, it shall be made one cent. The tax lists shall also be made out to correspond with the assessment books in reference to ownership and description of property, with columns for the valuation and for the various items of tax included in the total amount of all taxes set down opposite each description; and opposite each description which has been sold for taxes, and which is subject to redemption, but not redeemed, shall be placed the words "sold for taxes." The amount of all special taxes shall be entered in the proper columns, but the general taxes may be shown by entering the rate percent of each tax at the head of the proper columns, without extending the same, in which case a schedule of the rates percent of such taxes shall be made on the first page of each tax list. If the auditor shall fail to enter on any such list before its delivery to the treasurer any tax levied, such tax may be subsequently entered. *The tax lists shall be deemed completed, and all taxes extended thereon, as of November 16 annually.*

Approved May 9, 1969.

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CHAPTER 324—S. F. No. 1196

[Not Coded]

*An act relating to St. Louis county; providing for the transfer of moneys from the county hospital fund to the county general revenue fund and for their disposition.*

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

Section 1. **St. Louis county; hospital fund; transfer.** Notwithstanding the provisions of any other law to the contrary, the entire balance in the county hospital fund of St. Louis county on the effective date of this act, and any moneys subsequently accruing thereto, are transferred to the general revenue fund of said county. The amount transferred to the general revenue fund pursuant to the provisions of this act shall be appropriated, transferred, and given by the county board as follows: (a) \$62,500 to Range Mental Health Center, Inc., Virginia, Minnesota, to complete their building

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