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**CHAPTER 17—S.F.No.1960**

*An act relating to taxation; providing for assessment and valuation of cooperative associations; amending Minnesota Statutes 1971, Section 273.133.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1971, Section 273.133, is amended to read:

**273.133 TAXATION; COOPERATIVE ASSOCIATIONS; ASSESSMENT AND VALUATION.** 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. Each unit shall be designated by legal description, and the assessed value of the building shall be the sum of the assessed values of each of the respective units comprising said building. 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. 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.

Sec. 2. This act is effective for taxes levied in 1973 and subsequent years.

Approved January 30, 1974.

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**CHAPTER 18—S.F.No.2011**

*An act relating to taxation and the termination of county assessors; amending Minnesota Statutes 1971, Section 273.061, Subdivision 2.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1971, Section 273.061, Subdivision 2, is amended to read:

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Subd. 2. **COUNTY ASSESSORS; TERMINATION OF SERVICES.**

(a) The terms of county assessors appointed under this section shall commence January 1, 1967, and shall expire December 31, 1970. The next term shall begin January 1, 1971, and end December 31, 1972. The succeeding terms shall be four years. When any vacancy in the office occurs, the board of county commissioners, within 30 days thereafter, shall fill the same by appointment for the remainder of the term, following the procedure prescribed in subdivision 1. The term of the county assessor may be terminated by the board of county commissioners at any time, on charges of inefficiency ; or neglect of his duty by the commissioner of taxation. If the board of county commissioners does not intend to reappoint a county assessor who has been certified by the state board of assessors, the board shall present written notice to the county assessor not later than 90 days prior to the termination of his term, it does not intend to reappoint him. If written notice is not timely made to the county assessor, he will automatically be reappointed by the board of county commissioners.

(b) In the event of a vacancy in the office of county assessor, through death, resignation or other reasons, the deputy (or chief deputy, if more than one) shall perform the functions of the office. If there is no deputy, the county auditor shall designate a person to perform the duties of the office until an appointment is made as provided in clause (a). Such person shall perform the duties of the office for a period not exceeding 30 days during which the county board must appoint a county assessor. Such 30 day period may, however, be extended by written approval of the commissioner of taxation.

Approved January 30, 1974.

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**CHAPTER 19—S.F.No.2206**

*An act relating to taxation; uniform federal tax lien registration act; amending Minnesota Statutes 1971, Sections 272.483 and 272.484.*

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:**

Section 1. Minnesota Statutes 1971, Section 272.483, is amended to read:

**272.483 TAXATION; FEDERAL TAX LIENS; FILING FEES.** (a) If a notice of federal tax lien, a refiling of a notice of tax lien, or a notice of revocation of any certificate described in clause (b) is presented to the filing officer and

(1) he is the secretary of state, he shall cause the notice to be marked, held and indexed in accordance with the provisions of section 336.9-403, clause (4) of the uniform commercial code as if the notice

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