

(g) Contract with the United States or any agency thereof, any state or agency thereof, or any local government unit or governmental agency or subdivision, for the joint use of any facility owned by the board or such entity, for the operation by such entity of any system or facility of the board, or for the performance on the board's behalf of any service, on such terms as may be agreed upon by the contracting parties.

Sec. 14. Minnesota Statutes 1974, Section 116A.24, Subdivision 4, is amended to read:

Subd. 4. A commission appointed to construct, operate, and maintain any system pursuant to this section, when authorized by order of the county board or, in the case of a multi-county system, by orders of the county boards of all counties containing areas served by the system, filed with and confirmed by order of the district court, may exercise to the extent provided in the orders, within the area served by the system and any extensions thereof, or, if a district has been formed under section 5 of this act, within the district, all powers granted in this chapter to county boards and the court for the financing of the construction, improvement, extension, operation, and maintenance of the system, including the power to levy taxes upon all taxable property within such area, to assess benefits and damages, and to issue general obligation bonds and certificates of indebtedness of the commission, supported by an irrevocable pledge of its power to tax such property, without limitation of rate or amount and without affecting the amount of debt to be incurred or taxes levied by any county or other political subdivision. Such authorization shall be irrevocable so long as any indebtedness of the commission is outstanding.

Sec. 15. This act shall become effective on the day following its final enactment.

Approved June 2, 1975.

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#### CHAPTER 295—S.F.No.1554

*An act relating to taxation; providing additional duties and powers for the state board of equalization; providing for tax equalization when one taxing jurisdiction includes two or more counties; amending Minnesota Statutes 1974, Section 270.12.*

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

Section 1. Minnesota Statutes 1974, Section 270.12, is amended to read:

**270.12 TAXATION; DISTRICTS IN TWO OR MORE COUNTIES;**

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**STATE BOARD OF EQUALIZATION; DUTIES.** Subdivision 1. The commissioner of revenue shall constitute the state board of equalization. The board may adjourn from day to day and employ necessary clerical assistance.

Subd. 2. The board shall meet annually on August 15 at the office of the commissioner of revenue and examine and compare the returns of the assessment of the property in the several counties, and equalize the same so that all the taxable property in the state shall be assessed at its true and full value, subject to the following rules:

(1) The board shall add to the aggregate valuation of the real property of every county, which the board believes to be valued below its true and full value in money, such percent as will bring the same to its true and full value in money;

(2) The board shall deduct from the aggregate valuation of the real property of every county, which the board believes to be valued above its true and full value in money, such percent as will reduce the same to its true and full value in money;

(3) If the board believes the valuation of the real property of any town or district in any county, or the valuation of the real property of any county not in towns or cities, should be raised or reduced, without raising or reducing the other real property of such county, or without raising or reducing it in the same ratio, the board may add to, or take from, the valuation of any one or more of such towns or cities, or of the property not in towns or cities, such percent as the board believes will raise or reduce the same to its true and full value in money;

(4) The board shall add to the aggregate valuation of any class of personal property of any county, town, or city, which the board believes to be valued below the true and full value thereof, such percent as will raise the same to its true and full value in money;

(5) The board shall take from the aggregate valuation of any class of personal property in any county, town or city, which the board believes to be valued above the true and full value thereof, such percent as will reduce the same to its true and full value in money;

(6) The board shall not reduce the aggregate valuation of all the property of the state, as returned by the several county auditors, more than one percent on the whole valuation thereof; and

(7) When it would be of assistance in equalizing values the board may require any county auditor to furnish statements showing assessments of real and personal property of any individuals, firms, or corporations within the county. The board shall consider and equalize such assessments and may increase the assessment of individuals, firms, or corporations above the amount returned by the county board of equalization when it shall appear to be undervalued, first giving notice to

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such persons of the intention of the board so to do, which notice shall fix a time and place of hearing. The board shall not decrease any such assessment below the valuation placed by the county board of equalization.

Subd. 3. When a taxing jurisdiction lies in two or more counties, and the sales ratio studies prepared by the department of revenue show that the average level of assessment in the several portions of the district in the different counties differs by more than ten percent, the board may order that the levy of the taxing jurisdiction be apportioned among the portions in the different counties in the same proportion as the adjusted assessed value as determined by the equalization aid review committee in each portion is to the total adjusted assessed value, as determined by the equalization aid review committee, of the taxing jurisdiction.

For the purposes of this section, the average level of assessment in a taxing jurisdiction or portion thereof shall be the aggregate assessment sales ratio. Assessed values as determined by the equalization aid review committee shall be the values as determined for the year preceding the year in which the levy to be apportioned is levied.

Actions pursuant to this subdivision shall be commenced subsequent to the annual meeting on August 15 of the state board of equalization, but notice of the action shall be given to the affected jurisdiction and the appropriate county auditors by the following September 15.

Apportionment of a levy pursuant to this subdivision shall be considered as a remedy to be taken after equalization pursuant to subdivision 2, and when equalization within the jurisdiction would disturb equalization within other jurisdictions of which the several portions of the jurisdiction in question are a part.

Approved June 2, 1975.

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#### CHAPTER 296—S.F.No.66

*An act relating to game and fish; providing permanent permits for handicapped hunters; amending Minnesota Statutes 1974, Section 98.48, Subdivision 12.*

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

Section 1. Minnesota Statutes 1974, Section 98.48, Subdivision 12, is amended to read:

Subd. 12. **GAME AND FISH; PERMANENT PERMITS FOR HANDICAPPED.** The commissioner may issue special permits, without

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