

no assessment for preparation and distribution of an environmental impact statement for an action which has a total value less than one million dollars. For actions which are greater than one million dollars but less than ten million dollars, the assessment to the proposer as determined by the agency shall not exceed .3 percent of the total value except that the total value shall not include the first one million dollars of value. For actions the value of which exceed ten million dollars but are less than 50 million dollars, an additional charge may be made to the proposer by the agency which will not exceed .2 percent of each one million dollars of value over ten million dollars. For actions which are greater than 50 million dollars in total value, an additional charge may be made to the proposer by the agency which will not exceed .1 percent of each one million dollars of value over 50 million dollars. The proposer shall pay the assessed cost to the board when a state agency is designated the responsible agency. All money received by the board pursuant to this subdivision shall be deposited in the general fund. The proposer shall pay the assessed cost to the designated lead agency when such agency is a local unit of government.

Sec. 4. This act is effective the day following final enactment.

Approved April 19, 1976.

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#### CHAPTER 345—H.F.No.2546

*An act relating to taxation; providing for certain limitations on real property valuation; amending Minnesota Statutes, 1975 Supplement, Sections 273.11, Subdivision 2 and 273.17, Subdivision 1; repealing Minnesota Statutes 1974, Section 273.11, Subdivision 4.*

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

Section 1. Minnesota Statutes, 1975 Supplement, Section 273.11, Subdivision 2, is amended to read:

Subd. 2. **TAXATION; REAL PROPERTY VALUATION.** (a) The assessor after determining the value of any property shall compare the value with that determined in the preceding assessment. The amount of the increase entered in the current assessment shall not exceed ten percent of the value in the preceding assessment or one-fourth of the total amount of the increase in valuation whichever is greater; the excess shall be entered in a subsequent year or years. However, no increase shall be greater than ten percent of the preceding valuation or one-fourth of the total amount of increase in valuation, whichever is greater, notwithstanding the provisions of section 273.17.

(b) In the case of property described in section 273.13, subdivisions 6, 7, 7b, 10, 12, 17, 17b and 19, plus all agricultural property and

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all real estate devoted to temporary and seasonal residential occupancy for recreational purposes which was not subject to the five percent limitation in valuation increase for the 1973 or the 1974 assessment that was previously provided pursuant to Minnesota Statutes 1974, Section 273.11, Subdivision 2, the value to be used for levying the 1976 taxes payable in 1977 shall be set at the average percent of market value used for the respective class of property in the 1976 tax levies in its assessment district if the market value as determined by the assessor pursuant to section 273.11, subdivision 1 exceeds by more than ten percent the limited market value established for that class of property. Such property shall subsequently increase in value for property tax purposes as prescribed in clause (a).

Sec. 2. Minnesota Statutes, 1975 Supplement, Section 273.17, Subdivision 1, is amended to read:

**273.17 ASSESSMENT OF REAL PROPERTY.** Subdivision 1. In every year, on January 2, the assessor shall also assess all real property that may have become subject to taxation since the last previous assessment, including all real property platted since the last real estate assessment, and all buildings or other structures of any kind, whether completed or in process of construction, of over \$1,000 in value, the value of which has not been previously added to or included in the valuation of the land on which they have been erected. The newly assessed property shall be valued initially at ~~the average level of assessment which exists at that time in its assessment district—a value not exceeding the average percent of market value used in the tax levies for its respective class of property in its assessment district if the market value as determined by the assessor pursuant to section 273.11, subdivision 1 exceeds by more than ten percent the limited market value established for that class of property~~. The assessment shall be increased to market value in annual increments as provided in section 273.11, subdivision 2 until such time as the property is reassessed. He shall make return thereof to the county auditor, with his return of personal property, showing the tract or lot on which each structure has been erected and the market value added thereto by such erection. Every assessor shall list, without revaluing, in each year, on a form to be prescribed by the commissioner of revenue, all parcels of land that shall have become homesteads or shall have ceased to be homesteads for taxation purposes since the last real estate assessment, and other parcels of land when the use of the land requires a change in classification or the land has been incorrectly classified in a previous assessment.

The county auditor shall note such change in the assessed valuation upon the tax lists, caused by a change in classification, and shall calculate the taxes for such year on such changed valuation. In case of the destruction by fire, flood, or otherwise of any building or structure, over \$100 in value, which has been erected previous to the last valuation of the land on which it stood, or the value of which has been added to any former valuation, the assessor shall determine, as nearly

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as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the auditor.

**Sec. 3. REPEALER.** Minnesota Statutes 1974, Section 273.11, Subdivision 4, is repealed.

Approved April 20, 1976.

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**CHAPTER 346—H.F.No.2657**

**[Coded in Part]**

*An act relating to natural resources; exempting senior citizens from payment of certain camping fees; increasing motor vehicle permit fees; authorizing the designation of the Zumbro river as a canoe and boating route; providing a reduced fee for small game licenses for senior citizens; authorizing the issuance of Minnesota sportsman licenses; requiring the promulgation of rules concerning certain water permits; appropriating money; amending Minnesota Statutes 1974, Sections 85.05, Subdivisions 1 and 2; 85.32, Subdivision 1; 98.45, by adding a subdivision; 98.46, Subdivisions 2, 4, 7, 8, 9, 14, 15, 16, 17, as amended, and 19, and by adding a subdivision; 101.44; and Chapter 105, by adding a section; and Minnesota Statutes, 1975 Supplement, Section 98.46, Subdivision 5, as amended.*

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

Section 1. Minnesota Statutes 1974, Section 85.05, Subdivision 1, is amended to read:

**85.05 NATURAL RESOURCES; FEES AND PERMITS; STATE PARK CAMP SITES.** Subdivision 1. **RULES, FEES.** The commissioner is hereby authorized to make rules and regulations for the use of state parks and charge appropriate fees for such uses, as hereinafter specified;

(1) Provide special parking space for automobile or other motor-driven vehicle in any state park or state recreation area;

(2) Provide special parking spurs and camp grounds for automobiles and sites for tent-camping and special auto trailer coach parking spaces for the use of the individual charged for such space according to the daily rates which shall be determined and fixed by the commissioner of natural resources consistent with the type of facility provided for the accommodation of guests in any particular park and with similar facilities offered for tourist camping in the area;

(3) Improve and maintain golf courses already established in state parks, and charge reasonable fees for the use thereof;

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