

approval by a majority vote of the county board of St. Louis county and upon compliance with Laws 1959, Chapter 368.

Approved April 20, 1961.

CHAPTER 480—S. F. No. 981

[Not Coded]

An act relating to cities; providing for the use for certain purposes of population as determined by federal census.

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

Section 1. Cities in counties of between 300,000 and 600,000; census. The population of any city in the last federal special census thereof taken pursuant to Laws 1957, Chapter 327, filed with secretary of state and certified to the state auditor shall be the population of such city for all purposes including the purposes of Minnesota Statutes 1957, Sections 297.13, Subdivision 2, and 340.60, Subdivision 4, for all years between the date of the filing of such certification in the office of the state auditor and the date of filing the certification of the next following federal decennial census in the office of the state auditor.

Approved April 20, 1961.

CHAPTER 481—S. F. No. 1006

An act relating to property exempt from taxation; amending Minnesota Statutes 1957, Section 272.02, as amended by Laws 1959, Chapter 610.

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

Section 1. Minnesota Statutes, 1957, Section 272.02, as amended by Laws 1959, Chapter 610, is amended to read:

272.02 Exempt property. All property described in this section to the extent herein limited shall be exempt from taxation:

- (1) All public burying grounds;
- (2) All public schoolhouses;

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

- (3) All public hospitals;
- (4) All academies, colleges, and universities, and all seminaries of learning;
- (5) All churches, church property, and houses of worship;
- (6) Institutions of purely public charity;
- (7) All public property exclusively used for any public purpose;
- (8) All natural cheese held in storage for aging by the original Minnesota manufacturer;

(9) (a) *Personal Class 2* property of every household of the value of \$100, *maintained in the principal place of residence of the owner thereof*. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commissioner assessed to such household, and extend the levy of taxes upon the remainder only. The term "household" as used in this section is defined to be a domestic establishment maintained either (1) by two or more persons living together within the same house or place of abode, subsisting in common and constituting a domestic or family relationship, or (2) by one person.

(b) During the period of his active service and for six months after his discharge therefrom, no member of the armed forces of the United States shall lose status of a household under paragraph (a) which he had immediately prior to becoming a member of the armed forces.

In case there is an assessment against more than one member of a household the \$100 exemption shall be divided among the members assessed in the proportion that the assessed value of the *personal Class 2* property of each bears to the total assessed value of the *personal Class 2* property of all the members assessed. The *personal Class 2* property of each household claimed to be exempt shall be limited to property in one taxing district, except in those cases where a single domestic establishment is maintained in two or more adjoining districts.

Bonds and certificates of indebtedness hereafter issued by the state of Minnesota, or by any county, city, or village of the state, or any town, or any common or independent school district of the state, or any governmental board of

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the state, or any county, city, or village thereof, shall hereafter be exempt from taxation; provided, that nothing herein contained shall be construed as exempting such bonds from the payment of a tax thereon, as provided for by section 291.01, when any of such bonds constitute, in whole or in part, any inheritance or bequest, taken or received by any person or corporation.

Approved April 20, 1961.

CHAPTER 482—S. F. No. 1011

An act relating to the public employees retirement association; amending Minnesota Statutes 1957, Section 353.01, Subdivision 2, as amended by Laws 1959, Chapter 650.

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

Section 1. Minnesota Statutes 1957, Section 353.01, Subdivision 2, as amended by Laws 1959, Chapter 650, is amended to read:

Subd. 2. (1) "Public employee" means any person performing personal services as an elected or appointed officer or employee for a governmental subdivision or for an elected officer thereof and whose salary is paid, in whole or in part, from revenue derived from taxation, or by fees, assessments, or from other sources. The term "public employee" also means any person serving as an elected member of the legislature of the state of Minnesota, the secretary of the senate and the chief clerk of the house of representatives, or any person appointed as a district court reporter in this state and any officer or employee of the public employees retirement association; or any employee of the League of Minnesota Municipalities.

(2) "Public employee" does not mean

(a) persons employed for professional services where such service is incidental to regular professional duties and whose compensation is paid on a per diem basis;

(b) election officers;

(c) persons engaged in public work for the governmental subdivision but employed by contractors where the performance of such contract is authorized by competent authority;

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