

done by a canvassing board because the difference between votes is 100 or less. The auditor of any county also shall make for any candidate or voter of his county, a certified copy of any statement of votes made by the county canvassing board upon payment or tender of one dollar therefor. In case of a contest, the court may invalidate and revoke the certificate, pursuant to chapter 209.

Approved March 28, 1974.

CHAPTER 313—S.F.No.852

An act relating to taxation; assessment and valuation of property; property used for refining of crude petroleum; repealing Minnesota Statutes 1971, Section 273.13, Subdivision 13.

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

Section 1. **TAXATION; VALUATION OF PROPERTY USED FOR REFINING CRUDE PETROLEUM.** Minnesota Statutes 1971, Section 273.13, Subdivision 13 is repealed.

Sec. 2. This act is effective for taxes assessed and levied in 1974 and thereafter, and payable in 1975 and thereafter.

Approved March 28, 1974.

CHAPTER 314—S.F.No.1079

An act relating to local improvements; assessment procedures; notice of assessment; amending Minnesota Statutes 1971, Sections 429.061, Subdivision 1; and 429.021, Subdivision 3.

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

Section 1. Minnesota Statutes 1971, Section 429.021, Subdivision 3, is amended to read:

Subd. 3. **LOCAL IMPROVEMENTS; ASSESSMENT PROCEDURES; RELATION TO CHARTER AND OTHER LAWS.** When any portion of the cost of an improvement is defrayed by special assessments, the procedure prescribed in this chapter shall be followed unless the council determines to proceed under charter provisions; but this chapter does not prescribe the procedure to be followed by a municipality in making improvements financed without the use of special assessments.

Changes or additions indicated by underline deletions by ~~strikeout~~