

In a state primary when the difference between the votes cast for the candidates for nomination to a legislative office or to a district, county, or county municipal court judicial office is 100 or less, the difference is less than ten percent of the total number of votes counted for that nomination, and the difference determines the nomination, the canvassing board with responsibility for declaring the results for that office shall recount the vote. In a state general election when the difference between the votes of a candidate who would otherwise be declared elected to a legislative office or to a district, county, or county municipal court judicial office and the votes of any other candidate for that office is 100 or less, the canvassing board shall recount the votes. A recount shall not delay any other part of the canvass. The results of the recount shall be certified by the canvassing board as soon as possible. Time for notice of a contest for an office which is recounted pursuant to this section shall begin to run upon certification of the results of the recount by the canvassing board. A losing candidate may waive a recount required pursuant to this section by filing a written notice of waiver with the canvassing board.

Approved May 13, 1981

CHAPTER 188 — H.F.No. 142

An act relating to taxation; real property; extending 3 classification to certain property used for recreational purposes; amending Minnesota Statutes 1980, Section 273.13, Subdivision 4.

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

Section 1. Minnesota Statutes 1980, Section 273.13, Subdivision 4, is amended to read:

Subd. 4. **CLASS 3.** (a) Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas, or petroleum products or mains and pipes used in the distribution of steam or hot or chilled water for heating or cooling buildings, which are fixtures, all agricultural land, except as provided by classes 1, 3b, 3e, all buildings and structures assessed as personal property and situated upon land of the state of Minnesota or the United States government which is rural in character and devoted or adaptable to rural but not necessarily agricultural use shall constitute class 3 and shall be valued and assessed at 33-1/3 percent of the market value thereof, except as provided in clause (b). Except as provided in subdivision 5a, all real property devoted to temporary and seasonal residential occupancy for recreational purposes, and which is not devoted to commercial purposes for more than 200 days in the year preceding the year of

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assessment, shall be class 3 property and assessed accordingly. For this purpose, property is devoted to commercial use on a specific day if it is used, or offered for use, and a fee is charged for such use. Class 3 shall also include commercial use real property used exclusively for recreational purposes in conjunction with class 3 property devoted to temporary and seasonal residential occupancy for recreational purposes, up to a total of two acres, provided the property is not devoted to commercial recreational use for more than 200 days in the year preceding the year of assessment and is located within two miles of the class 3 property with which it is used.

(b) ~~For taxes assessed in 1980, payable in 1981 and thereafter,~~ Agricultural land which is classified as class 3 shall be assessed at 19 percent of its market value. ~~For taxes assessed in 1980, payable in 1981 and thereafter,~~ Real property devoted to temporary and seasonal residential occupancy for recreation purposes which is classified as class 3 shall be assessed at 21 percent of its market value.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective for taxes levied in 1981 and thereafter, for taxes payable in 1982 and thereafter.

Approved May 13, 1981

CHAPTER 189 — H.F.No. 211

An act relating to local government; permitting agreements for compensation for transfers of taxable property in certain annexations; proposing new law coded in Minnesota Statutes, Chapter 414.

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

Section 1. [414.036] MUNICIPAL REIMBURSEMENT.

When a board order under section 414.0325 annexes part of a town to a municipality, the orderly annexation agreement between the town and municipality may provide a reimbursement from the municipality to the town for all or part of the taxable property annexed as part of the board order. The reimbursement shall be completed in substantially equal payments over not less than two nor more than six years from the time of annexation.

Approved May 13, 1981

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