

school district which would continue eligibility for state aid by using any year subsequent to 1962 in computing average decline in assessed value may designate such year in place of the year 1962, and employ the year so designated in the computation for the purposes of sections 124.801 and 124.802.

Sec. 2. Minnesota Statutes 1967, Section 124.805, is amended to read:

124.805 Changes in district boundaries. Any auditor's assessed valuation loss *or gain* resulting from changes in school district boundaries shall be removed from the auditor's assessed valuation in the computation made pursuant to section 124.802.

Approved May 24, 1969.

CHAPTER 646—H. F. No. 1400

An act relating to appeals to district court from orders of commission; amending Minnesota Statutes 1967, Section 216.25.

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

Section 1. Minnesota Statutes 1967, Section 216.25, is amended to read:

216.25 District courts; appeals from orders of commissions; proceedings; review by supreme court. The person serving such notice of appeal shall, within ~~five days after the service thereof such~~ *30 day period*, file the same with proof of service, with the clerk of the court to which such appeal is taken; and thereupon the district court shall have jurisdiction over the appeal and the same shall be entered upon the records of the district court and shall be tried therein according to the rules relating to the trial of civil actions so far as the same are applicable. The complainant before the commission, if there was one (otherwise the state of Minnesota), shall be designated as *complainant in the district court*, and the carrier or warehouseman as defendant. No further pleadings than those filed before the commission shall be necessary. Such findings of fact shall be prima facie evidence of the matters therein stated, and the order shall be prima facie reasonable, and the burden of proof upon all issues raised by the appeal shall be on the appellant. If the court shall determine that the order appealed from is lawful and reasonable, it shall be affirmed and the order enforced as provided by law. If it shall be determined that the order is unlawful or unreasonable, it shall be vacated and set

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aside. Such appeal shall not stay or supersede the order appealed from unless the court upon examination of the order and the return made on the appeal, and after giving the respondent notice and opportunity to be heard, shall so direct. If such appeal is not taken such order shall become final, and it shall thereupon be the duty of the carriers affected to adopt and publish the rates or classifications therein prescribed. When no appeal is taken from an order, as herein provided, the parties affected by such order shall be deemed to have waived the rights to have the merits of such controversy reviewed by a court, and there shall be no trial of the merits of reexamination of the facts of any controversy in which such order was made, by any district court to which application may be made for a writ to enforce the same. Any party to a proceeding in the district court may appeal to the supreme court of Minnesota from the order or judgment of such district court within the time and in the manner and under the procedure provided in Minnesota Statutes, Chapter 605; provided that if the commission be the appellant, no bond upon such appeal shall be required.

Approved May 23, 1969.

CHAPTER 647—H. F. No. 1408

An act relating to taxation of and measured by net income; providing a credit in respect of property taxes for certain renters; amending Minnesota Statutes 1967; Section 290.982.

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

Section 1. Minnesota Statutes 1967, Section 290.982, is amended to read:

290.982. **Taxation; income tax; credit for renters; claimant.** Claimant means a person who has filed a claim under sections 290.981 to 290.992, who was domiciled in this state during the entire calendar year preceding the year in which he files claim for relief, who resided in a rented or leased private commercial unit operated for profit, *or in a rented or leased unit owned temporarily due to foreclosure by the federal housing administration*, for not less than the last six months of the calendar year covered by the claim. When two or more individuals of a household are able to meet the qualifications for a claimant, they may determine between them as to who the claimant shall be. If they are unable to agree the matter shall be

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