
CHAPTER 316—S.F.No.1282
[Coded]

An act relating to taxation; exempt property; providing that property exempt from taxation shall be taxed in full for the year in which it is sold or otherwise loses its exempt status; amending Minnesota Statutes 1971, Section 272.02, by adding a subdivision.

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

Section 1. Minnesota Statutes 1971, Section 272.02, is amended by adding a subdivision to read:

Subd. 4. TAXATION; EXEMPT PROPERTY; STATUS. Any property exempt from taxation on January 2 of any year which, due to sale or other reason, loses its exemption prior to October 1 of any year, shall be placed on the current assessment rolls for that year.

The valuation shall be determined with respect to its value on January 2 of such year. The classification shall be based upon the use to which the property was put by the purchaser, or in the event the purchaser has not utilized the property by October 1, the intended use of the property, determined by the county assessor, based upon all relevant facts.

Approved March 28, 1974.

CHAPTER 317—S.F.No.1231
[Coded in Part]

An act relating to planning commissions of certain counties and municipalities, and their controls; amending Minnesota Statutes 1971, Sections 394.25, by adding a subdivision; and 462.352, Subdivision 10.

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

Section 1. Minnesota Statutes 1971, Section 394.25, is amended by adding a subdivision to read:

Subd. 5a. PLANNING COMMISSIONS; COUNTIES AND MUNICIPALITIES. In counties in the metropolitan area as defined in Minnesota Statutes, Section 473B.02, Subdivision 1, official maps may for a period of up to five years designate the boundaries of areas reserved for purposes of soil conservation, water supply conservation, flood control and surface water drainage and removal.

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

Sec. 2. Minnesota Statutes 1971, Section 462.352, Subdivision 10, is amended to read:

Subd. 10. "Official map" means a map adopted in accordance with section 462.359 showing existing streets, proposed future streets and the area needed for widening of existing streets of the municipality. An official map may also show the location of existing and future public land and facilities within the municipality. In counties in the metropolitan area as defined in Minnesota Statutes, Section 473B.02, Subdivision 1, official maps may for a period of up to five years designate the boundaries of areas reserved for purposes of soil conservation, water supply conservation, flood control and surface water drainage and removal including appropriate regulations protecting such areas against encroachment by buildings, other physical structures or facilities.

Approved March 28, 1974.

CHAPTER 318—S.F.No.1900

An act relating to tax-forfeited land sales; payment for expenses; providing that a greater portion of the receipts from tax-forfeited land sales be paid to the counties to defray expenses; amending Minnesota Statutes 1971, Section 282.226.

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

Section 1. Minnesota Statutes 1971, Section 282.226, is amended to read:

282.226 TAX-FORFEITED LAND SALES; PAYMENT OF EXPENSES; FUNDS COLLECTED. The county treasurer shall collect all payments of principal and interest made under sections 282.221 to 282.226, place the same in a special fund, and forthwith submit to the natural resources commissioner a copy of the receipt specifying the name and address of the person making the payment and the date and amount thereof, whether for principal, timber, improvements or interest, the fund to which it is applicable, and the number of the certificate. Such receipt shall be countersigned by the auditor of such county, and shall have the same force and effect as if given by the state treasurer. The county treasurer shall report all collections to the commissioner of natural resources on June 30 and December 31 of each year and at such other times when requested by the commissioner. There shall be transferred from this special fund to the revenue fund of the county the cost of giving the notices required in section 282.222, subdivisions 1 and 2, and there shall be paid from this fund to the members of the county board upon warrant of the county auditor ~~\$3~~-\$10 per day for each day necessarily consumed in the classification and appraisal of the lands under sections 282.221 to 282.226 and mile-

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