

survey plat shall be approved by the Washington county surveyor before recording. The proprietor of the plat shall be charged a fee for such service in accordance with a schedule established by the Washington county board of commissioners.

Sec. 2. This act shall become effective only after its approval by a majority of the governing body of the county of Washington, and upon compliance with Minnesota Statutes, Section 645.021.

Approved June 4, 1971.

---

### CHAPTER 821—H.F.No.3110

*An act relating to property taxes; amending Minnesota Statutes 1969, Section 272.02.*

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

Section 1. Minnesota Statutes 1969, Section 272.02, is amended to read:

**272.02 TAXATION; 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;
- (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) Class 2 property of every household of the value of \$100, maintained in the principal place of residence of the owner thereof.

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

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 householder 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 Class 2 property of each bears to the total assessed value of the Class 2 property of all the members assessed. The 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 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.

(10) Farm machinery manufactured prior to 1930, which is used only for display purposes as a collectors item;

(11) The taxpayer shall elect whether to be exempted with respect to category (a) or (b) as hereinafter defined.

(a) All inventories, stocks of merchandise of all sorts, manufacturers material, manufactured articles including the inventories of manufacturers, wholesalers, retailers and contractors; and the furnishings of a room or apartment in a hotel, rooming house, tourist court, motel or trailer camp, the rental value of which is subject to the excise tax provided in Extra Session Laws 1967, Chapter 32, or

(b) Tools and machinery which by law is considered as personal property used or useable in construction of buildings or highways or

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

in the manufacture, processing, production, sale or distribution of marketable products including but not limited to goods, wares and merchandise and processing of food and fiber.

The person who would be liable for a tax on said property but for the exemption provided herein shall make his election to be exempted under (a) or (b) by delivering to the assessor a declaration in writing with respect thereto prior to the making of the assessment. Provided, however, that with respect to the assessment made in 1967 for taxes payable in the year 1968 the declaration shall be made prior to September 1, 1967. If no election is made by the taxpayer, it shall be presumed that the taxpayer has elected to come under the provisions of (a) of this paragraph.

(c) A taxable public utility shall not be entitled to the exemption allowed under (b) of this clause. For purposes of this subparagraph (c), "a taxable public utility" is defined as a company, cooperative, public or private corporation, or any other group or individual, otherwise subject to ad valorem taxation, producing or furnishing electric power, transporting by pipeline gas or petroleum products, or a water supply company.

(12) Containers of a kind customarily in the possession of the consumer during the consumption of commodities, the sale of which are subject to tax under the provisions of the excise tax imposed by Extra Session Laws 1967, Chapter 32;

(13) All livestock, poultry, all horses, mules and other animals used exclusively for agricultural purposes;

(14) All agricultural tools, implements and machinery used by the owners in any agricultural pursuit;

(15) Real and personal property used primarily for the abatement and control of air or water pollution to the extent that it is so used.

Any taxpayer requesting exemption of all or a portion of any equipment or device, or part thereof, operated primarily for the control or abatement of air or water pollution shall file an application with the commissioner of taxation. Any such equipment or device shall meet standards, regulations or criteria prescribed by the Minnesota Pollution Control Agency, and must be installed or operated in accordance with a permit or order issued by that agency. The Minnesota Pollution Control Agency shall upon request of the commissioner furnish information or advice to the commissioner. If the commissioner determines that property qualifies for exemption, he shall issue an order exempting such property from taxation. Any such equipment or device shall continue to be exempt from taxation as long as the permit issued by the Minnesota Pollution Control Agency remains in effect.

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

Sec. 2. The provisions of this act are effective for the January 2, 1971 assessment which taxes are payable in 1972 and subsequent assessments.

Approved June 4, 1971.

---

**CHAPTER 822—H.F.No.3143**

[Not Coded]

*An act relating to appropriations; appropriating funds for the repair and maintenance of the Sam Brown memorial state wayside.*

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

**Section 1. WAYSIDES; SAM BROWN MEMORIAL STATE WAYSIDE; APPROPRIATION.** There is appropriated to the Minnesota historical society from the general fund, the sum of \$1,000, for the purpose of structural repair and maintenance of the Sam Brown memorial state wayside at Browns Valley in Traverse county.

Approved June 4, 1971.

---

**CHAPTER 823—H.F.No.3146**

[Not Coded]

*An act relating to the tax levy for general revenue purposes in the county of Marshall.*

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

**Section 1. MARSHALL COUNTY; GENERAL REVENUE TAX LEVY.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 275.09 to the contrary, the board of county commissioners of the county of Marshall may levy annually a tax for general revenue purposes at such a rate as will produce not to exceed \$200,000.

**Sec. 2.** Before any increase in the levy authorized by section 1 is made, the governing body of the governmental subdivision named in

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