

eases; and, to that end, may prescribe the respective duties of county and local health officers; and all county and local boards of health shall make such investigations and reports and obey such directions as the board may require or give and, under the supervision of the board, enforce such regulations;

(14) Atmospheric pollution which may be injurious or detrimental to public health; and

(15) Sources of ionizing radiation, and the handling, storage, transportation, use and disposal of radioactive isotopes and fissionable materials.

Subd. 2. The board may regulate the general sanitation of mass gatherings by promulgation of rules in respect to, but not limited to, the following areas: water supply, disposal of sewage, garbage and other wastes, the prevention and control of communicable diseases, the furnishing of suitable and adequate sanitary accommodations, and all other reasonable and necessary precautions to protect and insure the health, comfort and safety of those in attendance. No permit, license, or other prior approval shall be required of the board for a mass gathering. A "mass gathering" shall mean an actual or reasonably anticipated assembly of more than 1,500 persons which will continue, or may reasonably be expected to continue, for a period of more than ten consecutive hours and which is held in an open space or temporary structure especially constructed, erected or assembled for the gathering. For purposes of this subdivision, "mass gatherings" shall not include public gatherings sponsored by a political subdivision or a non-profit organization.

Approved June 4, 1975.

CHAPTER 352—H.F.No.332

[Coded in Part]

An act relating to taxation; providing for filing and disclosure requirements for certain tax exempt property; providing a penalty; amending Minnesota Statutes 1974, Section 272.02, Subdivision 1; and Chapter 272, by adding a section.

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

Section 1. Minnesota Statutes 1974, Section 272.02, Subdivision 1, is amended to read:

272.02 TAXATION; EXEMPT PROPERTY; FILING AND DISCLOSURE. Subdivision 1. Except as provided in other subdivisions of this section or in section 2 of this act, all property described in this section to the extent herein limited shall be exempt from taxation:

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- (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. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the revenue 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 or city 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 or city 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

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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 be exempted with respect to, all agricultural products, inventories, stocks of merchandise of all sorts, all materials, parts and supplies, furniture and equipment, 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, tools and machinery which by law are considered as personal property, and the property described in section 272.03, subdivision 1 (c), except personal property which is part 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 and structures.

(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, water, or land 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 revenue. 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.

Sec. 2. Minnesota Statutes 1974, Chapter 272, is amended by adding a section to read:

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

[272.025] FILING REQUIREMENT. Subdivision 1. Except as provided in subdivision 3, a taxpayer claiming an exemption from taxation on property described in section 272.02, subdivision 1, clauses (1), (2), (3), (4), (5), (6) or (7), except churches and houses of worship and property solely used for educational purposes by academies, colleges, universities or seminaries of learning and property owned by the state of Minnesota or any political subdivision thereof, shall file a statement of exemption with the assessor of the assessment district in which the property is located on or before February 15 of each year for which the taxpayer claims an exemption. In case of sickness, absence or other disability or when in his judgment good cause exists, the assessor may extend the time for filing the statement of exemption for a period not to exceed 60 days. The commissioner of revenue shall prescribe the form and contents of the statement of exemption.

Subd. 2. Upon the written request of the assessor, the taxpayer filing a statement of exemption shall make available to the assessor all books and records relating to the ownership or use of property which are reasonably necessary to verify that the property qualifies for exemption.

Subd. 3. During each of the three years following the year in which a taxpayer files a statement of exemption, the requirements of this section shall not apply to property covered by the statement of exemption unless the property was listed and assessed as taxable property in the preceding year.

Subd. 4. No property subject to the requirements of this section shall be exempt from taxation under section 272.02 if the taxpayer claiming the exemption knowingly violates any of the provisions of this section.

Sec. 3. This act shall be effective for property taxes assessed in 1976 and thereafter and due and payable in 1977 and thereafter.

Approved June 4, 1975.

CHAPTER 353—H.F.No.343

[Coded in Part]

An act relating to outdoor recreation; establishing an outdoor recreation system; classifying units of the outdoor recreation system and specifying the purposes and administration of each class of units; providing for authorization, acquisition, and establishment of units; requiring master plans for all units; establishing an outdoor recreation advisory council; requiring a registry of units and reports on existing units and new units; providing for review of present classifications; changing names; amending Minnesota Statutes 1974, Sections 84.029, Subdivision 1; 84.03; 84.033; 97.48, Subdivisions 13, 15 and 25; 97.481; 99.251; 104.35, Subdivision 3;

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