A bill for an act

relating to disaster relief; providing money to match and supplement federal disaster assistance for property damaged by the floods of August 2007; providing for temporary waivers of certain program requirements and other relief; providing for flood enrollment impact aid to school districts; providing for property tax abatements and reimbursements; modifying certain property tax and aid provisions in designated counties; facilitating use of federal money to rebuild I-35W bridge over the Mississippi River in the city of Minneapolis; providing aid to local governments and individuals affected by floods, fires, drought, and other disasters; authorizing sale of state bonds; appropriating money; amending Minnesota Statutes 2006, sections 18E.04, subdivision 4; 72A.20, subdivision 12; 273.124, subdivision 14; proposing coding for new law in Minnesota Statutes, chapter 273; repealing Minnesota Statutes 2006, section 273.123.

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

ARTICLE 1

SOUTHEAST MINNESOTA FLOOD RELIEF

Section 1. **FLOOD RELIEF APPROPRIATION SUMMARY.**

The amounts shown in this section summarize direct appropriations made in this article.

SUMMARY

Public Safety	$	19,500,000
Transportation		51,000,000
Natural Resources		6,700,000
Board of Water and Soil Resources		4,000,000
Pollution Control Agency		1,000,000
Employment and Economic Development		45,000,000
Housing Finance Agency		18,000,000
Minnesota Historical Society		250,000
Education		584,000

Human Services		200,000
Revenue		1,000,000
Bond Sale Expenses		75,000
TOTAL	**$**	**147,809,000**
General Fund		65,034,000
Petroleum Tank Cleanup Fund		1,000,000
Trunk Highway Fund		5,000,000
Bond Proceeds Fund		30,255,000
Trunk Highway Fund Bond Proceeds Account		20,020,000
State Transportation Fund		26,000,000

Sec. 2. **FLOOD RELIEF APPROPRIATIONS.**

Subdivision 1. **Appropriations.** The sums in the column under "APPROPRIATIONS" are appropriated from the bond proceeds fund to be spent to acquire and to better publicly owned land and buildings and other public improvements of a capital nature, and from other named funds, for relief as specified in this article from the flooding that occurred on or after August 18, 2007, in the area of Southeast Minnesota designated under Presidential Declaration of Major Disaster, DR-1717, whether included in the original declaration or added later by federal government action, referred to in this article as "the area included in DR-1717." The appropriations are for fiscal year 2008, except that appropriations of bond proceeds or for capital improvements are available until the project is completed or abandoned, subject to Minnesota Statutes, section 16A.642. If there is a shortage of money for a program or project funded in this article, or in the money available for state and local match under Minnesota Statutes, section 12.221, unused general fund money appropriated for any other program or project in this article may be transferred by an interagency agreement approved by the commissioner of finance to cover the shortfall. The commissioner shall report the transfers to the chairs of the senate finance and house of representatives ways and means committees. The appropriations in this article are one time.

Subd. 2. **Repayment.** (a) Notwithstanding Minnesota Statutes, section 161.04, subdivision 1, a state agency that receives emergency federal money for a project funded in this article must credit the federal money to the fund from which the agency received an appropriation for that project, in an amount equal to the federal money, up to the amount of

the appropriation in this article. The commissioner of finance may approve other methods for repaying state money with federal emergency money.

(b) A local government that receives federal money for a project funded in this article must repay to the state an amount equal to the federal money, up to the amount of the state grant used for that project. The repayment must be credited to the fund from which the local government received the appropriation for that project in this article.

APPROPRIATIONS

Sec. 3. **PUBLIC SAFETY**

Subdivision 1. **Total Appropriation** **$** **19,500,000**

The amounts that may be spent for each purpose are specified in the following subdivisions.

Subd. 2. **State Match for Individual Assistance** 2,000,000

For the state match for federal disaster assistance to individuals under Minnesota Statutes, section 12.221. This appropriation is from the general fund.

Subd. 3. **State and Local Match** 15,000,000

Appropriations by Fund

General	2,000,000
Bond Proceeds	13,000,000

For the state and local match for federal disaster assistance to state agencies and political subdivisions under Minnesota Statutes, section 12.221.

The appropriation from the bond proceeds fund is available to fund 100 percent of the state and local match obligations for publicly owned capital improvement projects incurred through the receipt of federal disaster assistance.

Subd. 4. **Grants for Debris Removal and Burial** 2,500,000

For grants to counties for costs related to the burial and removal of debris from residences and farms from the August 2007 flood damage. The commissioner may require documentation of costs. Grants are available for debris removal and burial costs not covered by private insurance or federal reimbursement. This appropriation is from the general fund.

Sec. 4. **TRANSPORTATION**

Subdivision 1. **Total Appropriation**	**$**	**51,000,000**

The amounts that may be spent for each purpose are specified in the following subdivisions.

Subd. 2. **Infrastructure Operation and Maintenance**	5,000,000

From the trunk highway fund.

Subd. 3. **State Trunk Highways and Bridges**	20,000,000

From the bond proceeds account in the trunk highway fund for the reconstruction and repair of trunk highways and trunk highway bridges that are located in the area included in DR-1717 and that suffered flood-related damage in 2007.

Subd. 4. **Local Road and Bridge Rehabilitation and Replacement**	26,000,000

From the state transportation fund, as provided in Minnesota Statutes, section 174.50, for grants to local governments for capital costs related to rehabilitation and replacement of local roads and bridges damaged or destroyed by flooding in the area included in DR-1717.

A grantee must submit to the commissioner of transportation final plans for each project before grant money may be released for the project. The commissioner shall determine project priorities, review project plans in light of those priorities, and, if necessary, require changes to the plans to ensure the most prudent use of limited state resources. If a local government receives federal money for a project funded under this section, the local government must repay to the state, for deposit in the state transportation fund, an amount equal to the federal funding, up to the amount of the state grant.

For grants under this subdivision, the requirements of Minnesota Statutes, section 174.50, subdivisions 5, 6, 6a, and 7, are waived.

Sec. 5. **NATURAL RESOURCES**

Subdivision 1. **Total Appropriation**	**$**	**6,700,000**

The amounts that may be spent for each purpose are specified in the following subdivisions.

Subd. 2. **Facility Damage**	4,200,000

From the bond proceeds fund to rehabilitate and replace state facilities and restore natural resources in the area included in DR-1717 that were damaged by the floods of August 2007.

Subd. 3. **Flood Hazard Mitigation Grants**	2,000,000

From the bond proceeds fund for the state share of flood hazard mitigation grants for capital improvements to prevent or alleviate flood damage under Minnesota Statutes,

section 103F.161, in the area included in DR-1717.

The commissioner shall determine project priorities as appropriate, based on need.

This appropriation may be used to buy out substantially damaged structures.

To the extent that the cost of a project funded by this appropriation in a given municipality exceeds two percent of the median household income in the municipality multiplied by the number of households in the municipality, this appropriation is also for the local share of the project.

Subd. 4. **Flood Response and Recovery** 500,000

For nonbondable expenditures in the area included in DR-1717, including removal of flood debris from streams. This appropriation is from the general fund.

Sec. 6. **BOARD OF WATER AND SOIL RESOURCES**

Subdivision 1. **Total appropriation** **$** **4,000,000**

The amounts that may be spent for each purpose are specified in the following subdivisions.

Subd. 2. **RIM Conservation Easements** 1,000,000

From the bond proceeds fund to acquire easements from landowners on marginal lands in the area included in DR-1717 that were damaged by the floods of August 2007 in order to protect soil and water quality and to support fish and wildlife habitat as provided in Minnesota Statutes, section 103F.515.

Up to 20 percent of this appropriation may be used by the board to implement the program.

Subd. 3. **Erosion, Sediment, and Water Quality Control Cost-Share Program** 3,000,000

From the general fund to install, repair, or rehabilitate erosion and sediment control projects in the area included in DR-1717 that were damaged by the floods of August 2007 in order to protect soil and water quality and to support fish and wildlife habitat.

Up to 20 percent of this appropriation may be used by the board to implement the program.

Sec. 7. **POLLUTION CONTROL AGENCY** **$** **1,000,000**

Notwithstanding Minnesota Statutes, sections 115C.08, subdivision 4, and 115C.09, subdivision 3i, this appropriation is from the petroleum tank release cleanup fund for grants to safely rehabilitate buildings if a portion of the rehabilitation cost is attributable to petroleum contamination or to buy out property substantially damaged by a petroleum tank release.

This appropriation is available until June 30, 2009. Any unused portion of the appropriation must be returned to the petroleum tank release cleanup fund.

Sec. 8. **EMPLOYMENT AND ECONOMIC DEVELOPMENT**

Subdivision 1. **Total Appropriation** **$** **45,000,000**

The amounts that may be spent for each purpose are specified in the following subdivisions.

Subd. 2. **Minnesota Investment Fund** 35,000,000

For transfer to the Minnesota investment fund for grants to local units of government for locally administered grants or loan programs for businesses and nonprofit organizations directly and adversely affected by the flood, including those that provide residential, health care, child care, social, or other services on behalf of the Department of Human Services to residents of the area included in DR-1717. Assistance under this subdivision is not limited to businesses.

Payments may be made for property damage and cleanup, and to reimburse parties under contract, provider agreement, or other arrangement with the commissioner of human services as of August 18, 2007, for residential, health care, child care, social, or other services provided on behalf of the Department of Human Services to a resident of the area included in DR-1717, notwithstanding that:

(1) the resident has been compelled by the floods of August 2007 to relocate outside the party's service area; or

(2) the party is unable to provide services to the resident due to flood damage to the party's place of business.

Criteria and requirements must be locally established with the approval of the commissioner. For the purposes of this appropriation, Minnesota Statutes, sections 116J.8731, subdivisions 3, 4, 5, and 7; 116J.993; 116J.994; and 116J.995, are waived. Businesses that receive grants or loans from this appropriation must set goals

for jobs retained and wages paid within the area included in DR-1717.

Before any grants under this subdivision are awarded to a local unit of government, the commissioner of employment and economic development shall report to the chairs of the senate finance and house of representatives ways and means committees the criteria and requirements to be used by local units of government in the grant or loan programs they will administer. This appropriation is from the general fund.

Subd. 3. **Public Infrastructure** 10,000,000

From the bond proceeds fund to the public facilities authority for grants to local units of government to assist with the cost of rehabilitation and replacement of publicly owned infrastructure, including storm sewers, wastewater and municipal utility service, and drinking water systems for any costs incurred on or after August 18, 2007.

For the purposes of this appropriation, criteria, limitations, and repayment requirements in Minnesota Statutes, sections 446A.07, 446A.072, and 446A.081, are waived.

Sec. 9. **HOUSING FINANCE**

Subdivision 1. **Total Appropriation** **$** **18,000,000**

The appropriations in this section are from the general fund, for transfer to the housing development fund for the programs specified in this section. The amounts that may be spent for each purpose are specified in the following subdivisions.

Subd. 2. **Economic Development and Housing Challenge** 16,000,000

For the economic development and housing challenge program under Minnesota Statutes, section 462A.33, for housing assistance in the area included in DR-1717.

For assistance under this subdivision, the requirements of Minnesota Statutes, section 462A.33, subdivisions 3 and 5, and Minnesota Rules, part 4900.3632, are waived.

Subd. 3. **Capacity Building Grants** 1,000,000

For grants under Minnesota Statutes, section 462A.21, subdivision 3b, to local units of government, including regional consortia, in the area included in DR-1717 to assess housing and related needs and to develop and implement community and regional plans to meet those needs and to provide capacity to implement recovery plans. This appropriation is also for the costs of additional testing of wells where bacteria has been found.

This appropriation is also for the costs of a licensed well contractor to decontaminate any private domestic wells after the second sample result shows positive for bacteria.

The Department of Health shall conduct indoor air quality investigation and sampling in public facilities and nonprofit organizations. $100,000 will be appropriated from the capacity building grants for this purpose.

Subd. 4. **Disaster Relief Contingency Fund** 1,000,000

To reimburse the disaster relief contingency fund established under Minnesota Statutes, section 462A.21, subdivision 29, for amounts spent in response to the flooding of August 2007 in the area included in DR-1717.

Sec. 10. **MINNESOTA HISTORICAL SOCIETY** **$ 250,000**

For historic structure cleanup, repair, and replacement costs related to the floods of August 2007. This appropriation is from the general fund.

Sec. 11. **EDUCATION**

Subdivision 1. **Total Appropriation** **$ 584,000**

The appropriations in this section are from the general fund. The amounts that may be spent for each purpose are specified in the following subdivisions.

Subd. 2. **Independent School District No. 239, Rushford-Peterson**

(a) **Flood Enrollment Impact Aid** 89,000

The commissioner of education shall pay to the school district flood enrollment impact aid equal to $5,394 times the number of pupils lost as a result of the floods of August 2007. The district must provide to the commissioner of education documentation of the number of pupils in average daily membership lost as a result of the flood.

(b) **Disaster Relief Facilities Grant** 250,000

For facilities cleanup, repair, and replacement costs related to the floods of August 2007 not covered by the district's insurance settlement or through Federal Emergency Management

Agency payments. The commissioner of education may request the school district to provide necessary information before awarding a grant.

(c) **Pupil Transportation Aid** 40,000

For increased costs associated with transporting students as a result of the floods of August 2007.

Subd. 3. **Independent School District No. 238, Mabel-Canton** 50,000

For facilities cleanup, repair, and replacement costs related to the floods of August 2007 not covered by the district's insurance settlement or through Federal Emergency Management Agency payments. The commissioner of education may request the school district to provide necessary information before awarding a grant.

Subd. 4. **Independent School District No. 294, Houston** 60,000

For facilities cleanup, repair, and replacement costs related to the floods of August 2007 not covered by the district's insurance settlement or through Federal Emergency Management Agency payments. The commissioner of education may request the school district to provide necessary information before awarding a grant.

Subd. 5. **Independent School District No. 857, Lewiston** 5,000

For increased costs associated with transporting students as a result of the floods of August 2007.

Subd. 6. **Disaster Relief Facilities Grants to Other Districts** 90,000

For facilities cleanup, repair, and replacement costs related to the floods of August 2007 not covered by the district's insurance settlement or through Federal Emergency Management Agency payments. The commissioner of education may request the school district to provide necessary information before awarding a grant. School districts not included in subdivisions 2 to 5 must be given priority in the allocation of this appropriation.

Sec. 12. **HUMAN SERVICES** **$ 200,000**

For the purposes of section 18.

This appropriation is from the general fund.

Sec. 13. **REVENUE** **$ 1,000,000**

To reimburse counties for property tax abatements on damaged property under section 19.

Sec. 14. **BOND SALE EXPENSES** **$ 75,000**

To the commissioner of finance for bond sale expenses under Minnesota Statutes, section 16A.641, subdivision 8.

Appropriations by Fund

Bond proceeds	55,000
Trunk highway	20,000

Sec. 15. **BOND SALE AUTHORIZATION.**

Subdivision 1. **Bond proceeds fund.** To provide the money appropriated in this act from the bond proceeds fund, the commissioner of finance shall sell and issue bonds of the state in an amount up to $30,255,000 in the manner, upon the terms, and with the effect prescribed by Minnesota Statutes, sections 16A.631 to 16A.675, and by the Minnesota Constitution, article XI, sections 4 to 7.

Subd. 2. **Trunk highway fund.** To provide the money appropriated in this act from the bond proceeds account in the trunk highway fund, the commissioner of finance shall

sell and issue bonds of the state in an amount up to $20,020,000 in the manner, upon the terms, and with the effect prescribed by Minnesota Statutes, sections 167.50 to 167.52, and by the Minnesota Constitution, article XIV, section 11, at the times and in the amount requested by the commissioner of transportation. The proceeds of the bonds, except accrued interest and any premium received on the sale of the bonds, must be credited to a bond proceeds account in the trunk highway fund.

Subd. 3. **Transportation fund.** To provide the money appropriated in this act from the state transportation fund, the commissioner of finance shall sell and issue bonds of the state in an amount up to $26,000,000 in the manner, upon the terms, and with the effect prescribed by Minnesota Statutes, sections 16A.631 to 16A.675, and by the Minnesota Constitution, article XI, sections 4 to 7. The proceeds of the bonds, except accrued interest and any premium received on the sale of the bonds, must be credited to a bond proceeds account in the state transportation fund.

Sec. 16. **WAIVERS AUTHORIZED.**

Subdivision 1. **Flood hazard mitigation grants; Department of Natural Resources.** The maximum grant award under Minnesota Statutes, section 103F.161, subdivision 2, is waived for grants for the area included in DR-1717.

Subd. 2. **State erosion, sediment, and water quality control cost-share program; RIM easements; Board of Water and Soil Resources.** (a) The Board of Water and Soil Resources may waive the provisions of Minnesota Rules, chapter 8400, in the affected geographic area included in DR-1717 on land damaged by the floods of August 2007. The waiver applies to all existing and future contracts to address critical conservation problems resulting from flooding that are funded in whole or in part with state money, to the extent that combined federal and state funding does not exceed 100 percent. All existing state cost-share grant agreements in the area included in DR-1717 are extended to June 30, 2009.

(b) The payment maximums for improvements to the land under Minnesota Statutes, section 103F.515, subdivision 6, paragraph (a), clause (1), are waived for easements acquired in the geographic area included in DR-1717 on land damaged by the floods of August 2007.

Sec. 17. **USE OF NATIONAL EMERGENCY GRANT.**

The expenditure of $3,000,000 of a federal National Emergency Grant is approved and is appropriated to the commissioner of employment and economic development for the purposes for which it was received.

To ensure efficient use of disaster money, contractors working on projects funded under this act should, to the extent practicable, hire employees who are available through a grant, if any, from the United States Department of Labor to the Department of Employment and Economic Development for assistance for the area included in DR-1717.

Sec. 18. **HUMAN SERVICES COSTS NOT OTHERWISE REIMBURSED.**

The commissioner of human services may pay providers who were under contract, provider agreement, or other arrangement with the commissioner of human services as of August 18, 2007, for evacuation, transportation, or medical or remedial services provided to vulnerable residents necessary to assure the health and safety of medical assistance recipients during and up to 60 days following the floods and damage included in DR-1717, to the extent that those services are not otherwise covered by federal disaster assistance, private insurance, or other existing state or federal human services funding. This funding shall be allocated at the discretion of the commissioner, and, to the extent approved by the federal Centers for Medicare and Medicaid Services, some or all of the funding may be distributed in the form of medical assistance payments.

Sec. 19. **PROPERTY TAX ABATEMENTS FOR DAMAGED PROPERTY; REIMBURSEMENT.**

Subdivision 1. **Authorization.** Notwithstanding the requirements of Minnesota Statutes, section 375.192, the county board of a qualified county may grant abatements of 50 percent of the taxes, including the tax imposed under Minnesota Statutes, section 275.025, but excluding special assessments, on eligible property for taxes payable in 2007 as provided in this section. The owner of the property is not required to apply for the abatement.

Subd. 2. **Definitions.** (a) As used in this section, the terms defined in this subdivision have the meanings given them.

(b) "Qualified county" means a county located in the area included in DR-1717 or a county containing property damaged by the Ham Lake fire of 2007.

(c) "Eligible property" means a parcel of taxable property located in a qualified county that contains a structure that has been determined by the assessor to have lost over 50 percent of its estimated market value due to flood or fire damage. In the case of agricultural property, the abatement is limited to: (1) the taxes on the parcel attributable to the value of the house, garage, and surrounding one acre, if the house has lost over 50 percent of its estimated market value, and (2) the tax attributable to the value of any farm buildings and structures that have lost over 50 percent of their estimated market value.

Subd. 3. **County administration.** (a) As soon as practicable, local and county assessors in qualified counties shall notify the county board and property owners of parcels of property eligible for the abatement under this section.

(b) By October 31, 2007, each qualifying county shall notify the commissioner of revenue of the amount of flood-related or fire-related market value loss in the county. The commissioner must notify each county of its apportioned share of the reimbursement for abatements as determined under subdivision 4 by November 7, 2007.

(c) If the county board grants an abatement under this section to a property for which over 50 percent of the total property tax payable in 2007 has been paid before the granting of the abatement, the amount paid in excess of 50 percent must be refunded.

(d) The county must grant any abatements under this section by November 30, 2007, and must notify the commissioner of revenue of the total amount of abatements granted.

(e) The commissioner of revenue must determine the amount of and pay the reimbursements required under subdivision 4 by December 15, 2007.

Subd. 4. **Reimbursement apportioned.** The commissioner of revenue shall reimburse counties for property taxes abated under this section, up to the amount appropriated for that purpose and apportioned to the qualified counties. The reimbursement must be only for property taxes imposed by the county and other local taxing jurisdictions within the county that are actually abated under this section. The commissioner shall apportion the appropriation based on the amount of flood-related or fire-related market value loss in each county. The total reimbursement, including the amount of the state tax imposed under Minnesota Statutes, section 275.025, must not exceed each county's apportioned amount.

Sec. 20. **2007 FLOOD LOSS; CITY REPLACEMENT AID.**

Subdivision 1. **Flood net tax capacity loss.** The county assessor of each qualified county shall compute a hypothetical city taxable net tax capacity for each city in the county based upon market values for assessment year 2008 and the class rates that were in effect for assessment year 2007. The amount, if any, by which the assessment year 2007 total taxable net tax capacity of the city exceeds the hypothetical taxable net tax capacity of the city is the city's "flood net tax capacity loss." A county assessor of a qualified county that contains a city that has a flood net tax capacity loss that exceeds five percent of its assessment year 2007 total taxable net tax capacity shall certify the city's flood net tax capacity loss to the commissioner of revenue by August 1, 2008.

As used in this section, a "qualified county" is a county located within the area included in DR-1717.

Subd. 2. **Flood loss aid.** In 2009, each city with a flood net tax capacity loss equal to or greater than five percent of its assessment year 2007 total taxable net tax capacity is entitled to flood loss aid equal to the flood net tax capacity loss times the city's average local tax rate for taxes payable in 2007.

Subd. 3. **Duties of commissioner.** The commissioner of revenue shall determine each city's aid amount under this section. The commissioner shall notify each eligible city of its flood loss aid amount by August 15, 2008. The commissioner shall make payments to each city after July 1, and before July 20, 2009.

Subd. 4. **Optional city expenditure.** A city that receives aid under this section may choose to expend a portion of the aid received for repair of county roads located within the city.

Subd. 5. **Appropriation.** The amount necessary to pay the aid amounts under this section in fiscal year 2010, for calendar year 2009, is appropriated to the commissioner of revenue from the general fund.

Sec. 21. **DISASTER AREA; DUE DATE EXTENDED FOR BUSINESS PROPERTY TAXES.**

(a) Notwithstanding Minnesota Statutes, section 279.01, subdivision 1, a penalty does not accrue if, because of the 2007 floods, a taxpayer is unable to pay the second half of the payable 2007 property taxes on class 3a or 3b property, as classified under Minnesota Statutes, section 273.13, subdivision 24, that is in a county in the area included in DR-1717. To qualify for this extended due date for the second half payment, the taxpayer must have paid the first half of the payable 2007 taxes by May 16, 2007, and must pay the second half of the payable 2007 taxes by December 31, 2007.

(b) If the second half of the payable 2007 property taxes is paid after December 31, 2007, then all penalties that would have occurred since the due date under Minnesota Statutes, section 279.01, subdivision 1, must be charged on the amount of the unpaid tax.

(c) The property taxpayer shall attach to the payment a statement that the property is located in the area included in DR-1717 and qualifies for an extension under this section.

Sec. 22. **WAIVER OF TRUTH-IN-TAXATION REQUIREMENTS.**

A county or local government in the area included in DR-1717 may petition the commissioner in writing to waive some or all of the requirements of Minnesota Statutes, section 275.065, to the extent that their performance or applicability is significantly hindered by the disaster or emergency. The commissioner may grant the waiver for truth-in-taxation for taxes payable in 2008.

Sec. 23. Minnesota Statutes 2006, section 273.124, subdivision 14, is amended to read:

Subd. 14. **Agricultural homesteads; special provisions.** (a) Real estate of less than ten acres that is the homestead of its owner must be classified as class 2a under section 273.13, subdivision 23, paragraph (a), if:

(1) the parcel on which the house is located is contiguous on at least two sides to (i) agricultural land, (ii) land owned or administered by the United States Fish and Wildlife Service, or (iii) land administered by the Department of Natural Resources on which in lieu taxes are paid under sections 477A.11 to 477A.14;

(2) its owner also owns a noncontiguous parcel of agricultural land that is at least 20 acres;

(3) the noncontiguous land is located not farther than four townships or cities, or a combination of townships or cities from the homestead; and

(4) the agricultural use value of the noncontiguous land and farm buildings is equal to at least 50 percent of the market value of the house, garage, and one acre of land.

Homesteads initially classified as class 2a under the provisions of this paragraph shall remain classified as class 2a, irrespective of subsequent changes in the use of adjoining properties, as long as the homestead remains under the same ownership, the owner owns a noncontiguous parcel of agricultural land that is at least 20 acres, and the agricultural use value qualifies under clause (4). Homestead classification under this paragraph is limited to property that qualified under this paragraph for the 1998 assessment.

(b)(i) Agricultural property consisting of at least 40 acres shall be classified as the owner's homestead, to the same extent as other agricultural homestead property, if all of the following criteria are met:

(1) the owner, the owner's spouse, the son or daughter of the owner or owner's spouse, or the grandson or granddaughter of the owner or the owner's spouse, is actively farming the agricultural property, either on the person's own behalf as an individual or on behalf of a partnership operating a family farm, family farm corporation, joint family farm venture, or limited liability company of which the person is a partner, shareholder, or member;

(2) both the owner of the agricultural property and the person who is actively farming the agricultural property under clause (1), are Minnesota residents;

(3) neither the owner nor the spouse of the owner claims another agricultural homestead in Minnesota; and

(4) neither the owner nor the person actively farming the property lives farther than four townships or cities, or a combination of four townships or cities, from the agricultural property, except that if the owner or the owner's spouse is required to live in

employer-provided housing, the owner or owner's spouse, whichever is actively farming the agricultural property, may live more than four townships or cities, or combination of four townships or cities from the agricultural property.

The relationship under this paragraph may be either by blood or marriage.

(ii) Real property held by a trustee under a trust is eligible for agricultural homestead classification under this paragraph if the qualifications in clause (i) are met, except that "owner" means the grantor of the trust.

(iii) Property containing the residence of an owner who owns qualified property under clause (i) shall be classified as part of the owner's agricultural homestead, if that property is also used for noncommercial storage or drying of agricultural crops.

(c) Noncontiguous land shall be included as part of a homestead under section 273.13, subdivision 23, paragraph (a), only if the homestead is classified as class 2a and the detached land is located in the same township or city, or not farther than four townships or cities or combination thereof from the homestead. Any taxpayer of these noncontiguous lands must notify the county assessor that the noncontiguous land is part of the taxpayer's homestead, and, if the homestead is located in another county, the taxpayer must also notify the assessor of the other county.

(d) Agricultural land used for purposes of a homestead and actively farmed by a person holding a vested remainder interest in it must be classified as a homestead under section 273.13, subdivision 23, paragraph (a). If agricultural land is classified class 2a, any other dwellings on the land used for purposes of a homestead by persons holding vested remainder interests who are actively engaged in farming the property, and up to one acre of the land surrounding each homestead and reasonably necessary for the use of the dwelling as a home, must also be assessed class 2a.

(e) Agricultural land and buildings that were class 2a homestead property under section 273.13, subdivision 23, paragraph (a), for the 1997 assessment shall remain classified as agricultural homesteads for subsequent assessments if:

(1) the property owner abandoned the homestead dwelling located on the agricultural homestead as a result of the April 1997 floods;

(2) the property is located in the county of Polk, Clay, Kittson, Marshall, Norman, or Wilkin;

(3) the agricultural land and buildings remain under the same ownership for the current assessment year as existed for the 1997 assessment year and continue to be used for agricultural purposes;

(4) the dwelling occupied by the owner is located in Minnesota and is within 30 miles of one of the parcels of agricultural land that is owned by the taxpayer; and

(5) the owner notifies the county assessor that the relocation was due to the 1997 floods, and the owner furnishes the assessor any information deemed necessary by the assessor in verifying the change in dwelling. Further notifications to the assessor are not required if the property continues to meet all the requirements in this paragraph and any dwellings on the agricultural land remain uninhabited.

(f) Agricultural land and buildings that were class 2a homestead property under section 273.13, subdivision 23, paragraph (a), for the 1998 assessment shall remain classified agricultural homesteads for subsequent assessments if:

(1) the property owner abandoned the homestead dwelling located on the agricultural homestead as a result of damage caused by a March 29, 1998, tornado;

(2) the property is located in the county of Blue Earth, Brown, Cottonwood, LeSueur, Nicollet, Nobles, or Rice;

(3) the agricultural land and buildings remain under the same ownership for the current assessment year as existed for the 1998 assessment year;

(4) the dwelling occupied by the owner is located in this state and is within 50 miles of one of the parcels of agricultural land that is owned by the taxpayer; and

(5) the owner notifies the county assessor that the relocation was due to a March 29, 1998, tornado, and the owner furnishes the assessor any information deemed necessary by the assessor in verifying the change in homestead dwelling. For taxes payable in 1999, the owner must notify the assessor by December 1, 1998. Further notifications to the assessor are not required if the property continues to meet all the requirements in this paragraph and any dwellings on the agricultural land remain uninhabited.

(g) Agricultural property consisting of at least 40 acres of a family farm corporation, joint family farm venture, family farm limited liability company, or partnership operating a family farm as described under subdivision 8 shall be classified homestead, to the same extent as other agricultural homestead property, if all of the following criteria are met:

(1) a shareholder, member, or partner of that entity is actively farming the agricultural property;

(2) that shareholder, member, or partner who is actively farming the agricultural property is a Minnesota resident;

(3) neither that shareholder, member, or partner, nor the spouse of that shareholder, member, or partner claims another agricultural homestead in Minnesota; and

(4) that shareholder, member, or partner does not live farther than four townships or cities, or a combination of four townships or cities, from the agricultural property.

Homestead treatment applies under this paragraph for property leased to a family farm corporation, joint farm venture, limited liability company, or partnership operating a

family farm if legal title to the property is in the name of an individual who is a member, shareholder, or partner in the entity.

(h) To be eligible for the special agricultural homestead under this subdivision, an initial full application must be submitted to the county assessor where the property is located. Owners and the persons who are actively farming the property shall be required to complete only a one-page abbreviated version of the application in each subsequent year provided that none of the following items have changed since the initial application:

(1) the day-to-day operation, administration, and financial risks remain the same;

(2) the owners and the persons actively farming the property continue to live within the four townships or city criteria and are Minnesota residents;

(3) the same operator of the agricultural property is listed with the Farm Service Agency;

(4) a Schedule F or equivalent income tax form was filed for the most recent year;

(5) the property's acreage is unchanged; and

(6) none of the property's acres have been enrolled in a federal or state farm program since the initial application.

The owners and any persons who are actively farming the property must include the appropriate Social Security numbers, and sign and date the application. If any of the specified information has changed since the full application was filed, the owner must notify the assessor, and must complete a new application to determine if the property continues to qualify for the special agricultural homestead. The commissioner of revenue shall prepare a standard reapplication form for use by the assessors.

(i) Agricultural land and buildings that were class 2a homestead property under section 273.13, subdivision 23, paragraph (a), for the 2007 assessment shall remain classified agricultural homesteads for subsequent assessments if:

(1) the property owner abandoned the homestead dwelling located on the agricultural homestead as a result of damage caused by the August 2007 floods;

(2) the property is located in the county of Dodge, Fillmore, Houston, Olmsted, Steele, Wabasha, or Winona;

(3) the agricultural land and buildings remain under the same ownership for the current assessment year as existed for the 2007 assessment year;

(4) the dwelling occupied by the owner is located in this state and is within 50 miles of one of the parcels of agricultural land that is owned by the taxpayer; and

(5) the owner notifies the county assessor that the relocation was due to the August 2007 floods, and the owner furnishes the assessor any information deemed necessary by the assessor in verifying the change in homestead dwelling. For taxes payable in 2009, the

owner must notify the assessor by December 1, 2008. Further notifications to the assessor are not required if the property continues to meet all the requirements in this paragraph and any dwellings on the agricultural land remain uninhabited.

Sec. 24. **EFFECTIVE DATE.**

Except as otherwise specified, this act is effective the day following final enactment.

ARTICLE 2
I-35W BRIDGE COLLAPSE

Section 1. **PUBLIC SAFETY.**

$2,000,000 is appropriated from the general fund to the commissioner of public safety for fiscal year 2008 for the state and local match for federal disaster assistance to political subdivisions under Minnesota Statutes, section 12.221, for the I-35W bridge collapse.

This is a onetime appropriation.

Sec. 2. **TRANSPORTATION.**

$53,237,000 in federal grants and aids for the I-35W bridge collapse is appropriated to the commissioner of transportation for the purposes specified in the federal grant. This appropriation is in addition to appropriations under Laws 2007, chapter 143, article 1, section 3.

Sec. 3. Minnesota Statutes 2006, section 72A.20, subdivision 12, is amended to read:

Subd. 12. **Unfair service.** Causing or permitting with such frequency to indicate a general business practice any unfair, deceptive, or fraudulent act concerning any claim or complaint of an insured or claimant including, but not limited to, the following practices:

(1) misrepresenting pertinent facts or insurance policy provisions relating to coverages at issue;

(2) failing to acknowledge and act reasonably promptly upon communications with respect to claims arising under insurance policies;

(3) failing to adopt and implement reasonable standards for the prompt investigation of claims arising under insurance policies;

(4) refusing to pay claims without conducting a reasonable investigation based upon all available information;

(5) failing to affirm or deny coverage of claims within a reasonable time after proof of loss statements have been completed;

(6) not attempting in good faith to effectuate prompt, fair, and equitable settlements of claims in which liability has become reasonably clear;

(7) compelling insureds to institute litigation to recover amounts due under an insurance policy by offering substantially less than the amounts ultimately recovered in actions brought by the insureds;

(8) attempting to settle a claim for less than the amount to which reasonable persons would have believed they were entitled by reference to written or printed advertising material accompanying or made part of an application;

(9) attempting to settle claims on the basis of an application which was altered without notice to, or knowledge or consent of, the insured;

(10) making claims payments to insureds or beneficiaries not accompanied by a statement setting forth the coverage under which the payments are being made;

(11) making known to insureds or claimants a policy of appealing from arbitration awards in favor of insureds or claimants for the purpose of compelling them to accept settlements or compromises less than the amount awarded in arbitration;

(12) delaying the investigation or payment of claims by requiring an insured, claimant, or the physician of either to submit a preliminary claim report and then requiring the subsequent submission of formal proof of loss forms, both of which submissions contain substantially the same information;

(13) failing to promptly settle claims, where liability has become reasonably clear, under one portion of the insurance policy coverage in order to influence settlements under other portions of the insurance policy coverage;

(14) failing to promptly provide a reasonable explanation of the basis in the insurance policy in relation to the facts or applicable law for denial of a claim or for the offer of a compromise settlement;

(15) requiring an insured to provide information or documentation that is or would be dated more than five years prior to or five years after the date of a fire loss, except for proof of ownership of the damaged property;

(16) stating or implying to an insured that filing a claim related to the I-35W bridge collapse for no-fault motor vehicle insurance benefits would or may result in cancellation or nonrenewal of the insured's policy or in a surcharge or other future increase in premium rates, when any such consequence of filing the claim would be prohibited by law;

(17) failing to promptly inform an insured who files a claim related to the I-35W bridge collapse and described in section 65B.133, subdivision 5a, of the provisions of that law, both orally and in writing.

Sec. 4. **EFFECTIVE DATE.**

This article is effective the day following final enactment.

ARTICLE 3
OTHER STATEWIDE DISASTER RELIEF

Section 1. **AGRICULTURE.**

$3,700,000 is appropriated from the general fund to the commissioner of agriculture for flood and drought recovery assistance to affected agricultural producers. The commissioner, in consultation with the chairs of the House and Senate agriculture finance committees, shall develop eligibility criteria and may allocate funding among the following areas according to need: livestock investment grants, organic certification assistance, forage production loss offsets for livestock producers, no-interest disaster recovery loans, water sampling and analysis related to the incident at a Rushford agricultural chemical facility, and grants to the Board of Trustees of the Minnesota State Colleges and Universities for mental health counseling support to farm families and business operators through farm business management programs. For the purposes of flood relief, eligible producers must operate an agricultural operation in the area included in DR-1717. For the purposes of drought relief, eligible producers must operate an agricultural operation in counties classified all or in part as D3 by the U.S. Drought Monitor during calendar year 2007.

Sec. 2. **CROOKSTON FLOOD AID.**

$200,000 is appropriated from the general fund in each of the fiscal years 2008 and 2009 to the commissioner of revenue to be paid to the city of Crookston for flood recovery and mitigation issues.

This is a onetime appropriation.

Sec. 3. **BROWNS VALLEY FLOOD AID.**

$100,000 is appropriated from the general fund in each of the fiscal years 2008 and 2009 to the commissioner of revenue to be paid to the city of Browns Valley to assist in recovery from flooding that occurred March 14, 2007.

This is a onetime appropriation.

Sec. 4. **GRAND MARAIS AND COOK COUNTY FIRE AID.**

$500,000 is appropriated from the general fund in each of the fiscal years 2008 and 2009 to the commissioner of public safety to be paid to the city of Grand Marais

and to Cook County for costs related to the Ham Lake fire of 2007. The aid provided in this section must be used for nonreimbursed, uninsured costs of repairing roads and rights-of-way; sprinkler systems for structures; costs incurred by volunteer fire departments, including replacement of portable sprinkler systems, and repair of vehicles; debris removal and disposal costs; erosion control and water quality protection assistance and coordination; repair, replacement, and improvement of communications equipment and infrastructure for the city and county public safety and human services network and emergency response centers. The total amount of the aid must be divided between the city of Grand Marais and Cook County in proportion to their amounts of eligible costs.

Sec. 5. Minnesota Statutes 2006, section 18E.04, subdivision 4, is amended to read:

Subd. 4. **Reimbursement payments.** (a) The board shall pay a person that is eligible for reimbursement or payment under subdivisions 1, 2, and 3 from the agricultural chemical response and reimbursement account for 80 percent of the total reasonable and necessary corrective action costs greater than $1,000 and less than or equal to $350,000.

(b) A reimbursement or payment may not be made until the board has determined that the costs are reasonable and are for a reimbursement of the costs that were actually incurred.

(c) The board may make periodic payments or reimbursements as corrective action costs are incurred upon receipt of invoices for the corrective action costs.

(d) Money in the agricultural chemical response and reimbursement account is appropriated to the commissioner to make payments and reimbursements directed by the board under this subdivision.

(e) The board may not make reimbursement greater than the maximum allowed under paragraph (a) for all incidents on a single site which:

(1) were not reported at the time of release but were discovered and reported after July 1, 1989; and

(2) may have occurred prior to July 1, 1989, as determined by the commissioner.

(f) The board may only reimburse an eligible person for separate incidents within a single site if the commissioner determines that each incident is completely separate and distinct in respect of location within the single site or time of occurrence.

(g) Except for an emergency incident, the board may not reimburse or pay for more than 60 percent of the corrective action costs of an eligible person or for an incident within five years of a previous incident at a single site resulting from a site recontamination.

(h) The deduction of $1,000 and 20 percent from the $350,000 remuneration may be waived by the board if the incident took place on or after August 18, 2007, and was caused by flooding associated with Presidential Declaration of Major Disaster DR-1717.

Sec. 6. **[273.1231] TAX RELIEF FOR DESTROYED PROPERTY; DEFINITIONS.**

Subdivision 1. **Applicability.** For purposes of sections 273.1231 to 273.1235, the following words, terms, and phrases have the meanings given them in this section unless the language or context clearly indicates that a different meaning is intended.

Subd. 2. **Disaster or emergency.** "Disaster or emergency" means:

(1) a major disaster as determined by the president of the United States;

(2) a natural disaster as determined by the secretary of agriculture;

(3) a disaster as determined by the administrator of the small business administration; or

(4) a tornado, storm, flood, earthquake, landslide, explosion, fire or similar catastrophe, as a result of which a local emergency is declared pursuant to section 12.29.

Subd. 3. **Disaster or emergency area.** (a) "Disaster or emergency area" means a geographic area for which:

(1)(i) the president of the United States, the secretary of agriculture, or the administrator of the small business administration has determined that a disaster exists pursuant to federal law, or

(ii) a local emergency has been declared pursuant to section 12.29; and

(2) an application by the local unit of government requesting property tax relief under this section has been received by the governor and approved by the executive council.

(b) The executive council must not approve an application unless:

(1) a completed disaster survey is included; and

(2) within the boundaries of the applicant, (i) the average damage for the buildings that are damaged is at least $5,000, and (ii) either at least 25 taxable buildings were damaged, or the total dollar amount of damage to all taxable buildings equals or exceeds one percent of the total taxable market value of buildings for the applicant as reported to the commissioner of revenue under section 270C.89, subdivision 2, for the assessment in the year prior to the year of the damage.

Subd. 4. **Homestead property.** "Homestead property" means a homestead dwelling that is classified as class 1a, 1b, 1c, or 2a property or a manufactured home or sectional home used as a homestead and taxed pursuant to section 273.125, subdivision 8, paragraph (b), (c), or (d).

Subd. 5. **Nonhomestead property.** "Nonhomestead property" means any class of taxable real or personal property except homestead property and property that is required by law to be appraised for property tax purposes by the commissioner of revenue.

Subd. 6. **Net tax.** "Net tax" means the market value and net tax capacity taxes imposed on real and personal property under section 272.01, including the levy under section 275.025, after the subtractions listed in section 273.1393, clauses (2) to (9). Net tax excludes special assessments regardless of how computed.

Subd. 7. **Reassessed market value.** "Reassessed market value" means the taxable market value of the property established for the January 2 assessment in the year that the disaster or destruction occurs, as adjusted by the county assessor or the commissioner of revenue to reflect the loss in market value caused by the damage. As soon as practical, the assessor or commissioner shall report the reassessed value to the county auditor.

Sec. 7. **[273.1232] TAX RELIEF FOR DESTROYED PROPERTY; GENERAL PROVISIONS.**

Subdivision 1. **Reassessments required.** For the purposes of sections 273.1231 to 273.1235, the county assessor must reassess all damaged property in a disaster or emergency area, and the county assessor or the commissioner of revenue as appropriate shall reassess all property for which an application is submitted under section 273.1233 or 273.1235.

Subd. 2. **Local tax rates.** Except as otherwise required by law, the county auditor must compute local tax rates for taxes payable in the year following the year in which the damage occurred using the values established for the January 2 assessment.

Sec. 8. **[273.1233] TAX RELIEF FOR DESTROYED PROPERTY; LOCAL OPTION DISASTER ABATEMENT.**

Subdivision 1. **Abatement authorization.** (a) Notwithstanding section 375.192, a county board may grant an abatement of net tax for homestead and nonhomestead property under the provisions of this paragraph for taxes payable in the year in which the destruction occurs if:

(1) the owner submits a written application to the county assessor as soon as practical after the damage has occurred;

(2) the owner submits a written application to the county board as soon as practical after the damage has occurred; and

(3) the county assessor determines that 50 percent or more of a homestead dwelling or other building has been (i) unintentionally or accidentally destroyed, or (ii) destroyed by arson or vandalism by someone other than the owner.

Abatements granted under this paragraph are not subject to approval by the commissioner of revenue.

(b) Notwithstanding sections 270C.86 and 375.192, the commissioner of revenue may grant an abatement of net tax for property that the commissioner is required by law to appraise for taxes payable in the year in which the destruction occurs if:

(1) the owner submits a written application to the commissioner as soon as practical after the damage has occurred;

(2) the owner forwards a copy of the written application to the county board as soon as practical after the damage has occurred; and

(3) the commissioner determines that 50 percent or more of the property has been (i) unintentionally or accidentally destroyed, or (ii) destroyed by arson or vandalism by someone other than the owner.

Abatements granted under this paragraph are not subject to approval by the county board of the county where the property is located.

Subd. 2. **Abatement limits and allowances.** (a) In the case of a property located within a disaster or emergency area, the abatement under this section is limited to the difference between (i) the net tax on the property computed using the market value of the property established for the January 2 assessment in the year in which the damage occurred, and (ii) the net tax computed using the reassessed value.

(b) In the case of property not located in a disaster or emergency area, the abatement under this section is limited to the result obtained by multiplying the difference in the net tax on the property computed using the market value of the property established for the January 2 assessment in the year in which the damage occurred, and the net tax computed using the reassessed value, times a fraction, the numerator of which is the number of months in the assessment year that the structure was not usable and the denominator of which is 12. If a structure was usable for a fraction of a month, that month is not included in the numerator.

(c) If application is made after payment of all or a portion of the taxes being abated, the portion already paid shall be refunded to the taxpayer by the county treasurer as soon as practical.

Subd. 3. **Reimbursement, levy, and appropriation.** (a) If the destruction occurs as a result of a disaster or emergency and the property is located in a disaster or emergency area, the county auditor shall certify the abatements granted under this section to the

commissioner of revenue for reimbursement to each taxing jurisdiction in which the damaged property is located. The commissioner shall make the payments to the taxing jurisdictions containing the property, other than school districts and the state, at the time distributions are made under section 473H.10, subdivision 3. Reimbursements to school districts shall be made as provided in section 273.1392. No reimbursement is to be paid to the state treasury.

(b) Local taxing authorities may levy in the following year the amount of unreimbursed tax dollars lost as a result of the reductions granted pursuant to this subdivision outside of any statutory restriction as to levy amount or tax rate.

(c) There is annually appropriated from the general fund to the commissioner of revenue an amount necessary to make the payments required by this section.

Sec. 9. **[273.1234] TAX RELIEF FOR DESTROYED PROPERTY; HOMESTEAD AND DISASTER CREDITS.**

Subdivision 1. **Credit provided.** The county auditor shall compute a credit for taxes payable in the year following the year in which the damage or destruction occurred for each reassessed homestead within the county that is located within a disaster or emergency area. The credit is equal to the difference in the net tax on the property computed using the market value of the property established for the January 2 assessment in the year in which the damage occurred and as computed using the reassessed value.

Subd. 2. **Credit reimbursements.** The county auditor shall certify the credits granted under this section to the commissioner of revenue for reimbursement to each taxing jurisdiction in which the damaged property is located. The commissioner shall make the payments to the taxing jurisdictions containing the property, other than school districts and the state, at the time distributions are made under section 473H.10, subdivision 3. Reimbursements to school districts shall be made as provided in section 273.1392. No reimbursement is to be paid to the state treasury.

Subd. 3. **Appropriation.** There is annually appropriated from the general fund to the commissioner of revenue an amount necessary to make the payments required by this section.

Sec. 10. **[273.1235] TAX RELIEF FOR DESTROYED PROPERTY; LOCAL OPTION DISASTER CREDITS.**

Subdivision 1. **Credit provided.** The county board may grant a credit for taxes payable in the year following the year in which the damage or destruction occurred for:

(1) homestead properties that do not qualify for a credit under section 273.1234; and (2) nonhomestead property meeting the requirements under section 273.1233.

Subd. 2. **Credit calculation.** In the case of a property located within a disaster or emergency area, the credit is equal to the difference between (i) the net tax on the property computed using the market value of the property established for the January 2 assessment in the year in which the damage occurred, and (ii) the net tax computed using the reassessed value. In the case of property not located in a disaster or emergency area, the credit under this section is equal to the result obtained by multiplying the difference in the net tax on the property computed using the market value of the property established for the January 2 assessment in the year in which the damage occurred, and the net tax computed using the reassessed value, times a fraction, the numerator of which is the number of months in the assessment year that the structure was not usable and the denominator of which is 12. If a structure was usable for a fraction of a month, that month is not included in the numerator.

Subd. 3. **Credit reimbursements.** The county auditor shall certify the credits granted under this section for property within a disaster or emergency area to the commissioner of revenue for reimbursement to each taxing jurisdiction in which the damaged property is located. The commissioner shall make the payments to the taxing jurisdictions containing the property, other than school districts and the state, at the time distributions are made under section 473H.10, subdivision 3. Reimbursements to school districts shall be made as provided in section 273.1392. No reimbursement is to be paid to the state treasury. No reimbursement is to be made for credits to property not located in a disaster or emergency area.

Subd. 4. **Appropriation.** There is annually appropriated from the general fund to the commissioner of revenue an amount necessary to make the payments required by this section.

Sec. 11. **REVISOR'S INSTRUCTION.**

In the next edition of Minnesota Statutes, the Revisor of Statutes shall replace the references to section 273.123 in sections 273.11, 273.1392, and 273.1393 with references to sections 273.1231 to 273.1235.

Sec. 12. **REPEALER.**

Minnesota Statutes 2006, section 273.123, is repealed.

Sec. 13. **EFFECTIVE DATE.**

Sections 1 to 5 and 11 are effective the day following final enactment. Sections 6 to 10 and 12 are effective (1) beginning for taxes payable in 2008 for all properties, (2) for taxes payable in 2007 and thereafter for property damaged on or after the day following final enactment, and (3) beginning for taxes payable in 2006 for property destroyed by arson or vandalism in calendar year 2006 and thereafter.

APPENDIX
Article locations in 071-H0001-1

ARTICLE 1	SOUTHEAST MINNESOTA FLOOD RELIEF	Page.Ln 1.15
ARTICLE 2	I-35W BRIDGE COLLAPSE	Page.Ln 22.6
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