

CHAPTER 415—H.F. No. 1063

An act relating to the assessment of property for purposes of taxation, and amending Minnesota Statutes 1941, Section 273.02, as amended by Laws 1943, Chapter 632, Section 1, Subdivision 2.

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

Section 1. Minnesota Statutes 1941, Section 273.02, as amended by Laws 1943, Chapter 632, Section 1, Subdivision 2, is amended to read as follows:

273.02. Omitted property.

Subdivision 2. Nothing in this act shall authorize the county auditor to enter omitted property on the assessment and tax books more than six years after May first of the year in which the property was originally assessed or should have been assessed and nothing in this act shall authorize the county auditor to correct the valuation or classification of real property as herein provided more than one year after December first of the year in which the property was assessed or should have been assessed.

Approved April 19, 1945.

CHAPTER 416—H. F. No. 1356

An act authorizing certain fourth class cities to appropriate funds from the earnings of the municipal liquor dispensary to aid in the construction of a community hospital.

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

Section 1. **Liquor dispensary fund appropriated for community hospital.** The council of any city of the fourth class operating under a home rule charter and operating an off-sale municipal liquor dispensary may appropriate not to exceed \$60,000 from the liquor dispensary fund to any duly incorporated non-profit hospital association for the construction of a community hospital in such city governed by a board including two or more members of the city council and open to all residents of the city on equal terms; but such appropriation shall not exceed one-third the total cost of construction of the hospital. No such appropriation shall be made in any city

where the average net earnings of the off-sale municipal liquor dispensary had not exceeded \$18,000 for the last five completed fiscal years preceding the date of such appropriation.

Approved April 20, 1945.

CHAPTER 417—H. F. No. 1138

An act relating to intoxicating liquors and amending Minnesota Statutes 1941, Section 340.11, as amended by Laws 1945, Chapter 8, by adding thereto a new subdivision to be known as Subdivision 16.

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

Section 1. Minnesota Statutes 1941, Section 340.11, as amended by Laws 1945, Chapter 8, is hereby amended by adding thereto a new subdivision to be numbered as Subdivision 16 and to read as follows:

Subdivision 16. Municipal store; right of private dealer. No municipality shall engage in the sale of intoxicating liquors to the exclusion of private interests without first purchasing the stock, equipment and other tangible personal property of such private liquor establishments and reimbursing the private owner or owners for the property thereby divested or rendered unproductive therein by the act of such municipality in the creation of said municipal liquor store; provided however, that this act shall not alter the act of any municipality in the past nor shall the same be retroactive as to property rights heretofore divested or rendered unproductive by any act of any municipality in the creation of a municipal liquor store prior to the passage of this act. In the event that no agreement can be reached between said interested parties as to the value of the stock, equipment and tangible personal property affected by said act of such municipality or other governing body, then, and in that event, the same shall be submitted to arbitration in accordance with the provisions of Minnesota Statutes 1941, Chapter 572.

Approved April 19, 1945.