CHAPTER 485—S. F. No. 995

An act relating to the time for listing and assessment of real and personal property; and amending Minnesota Statutes 1941, Sec. 273.01.

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

Section 1. Minnesota Statutes 1941, Sec. 273.01, is hereby amended to read as follows:

273.01. **Listing and assessment, time.** All real property subject to taxation shall be listed and assessed every even-numbered year with reference to its value on May first preceding the assessment, and all real property becoming taxable any intervening year shall be listed and assessed with reference to its value on May first of that year. *Real property containing iron ore, the fee to which is owned by the State of Minnesota, shall, if leased by the state after May first in any year, be subject to assessment for that year on the value of any iron ore removed under said lease prior to May first of the following year.* Personal property shall be listed and assessed annually with reference to its value on May first; and, if acquired on that day, shall be listed by or for the person acquiring it.

Approved April 21, 1945.

CHAPTER 486—S. F. No. 1020

An act to enable and authorize each city of the first class of this state, now or hereafter having a population of 450,000 inhabitants or more, including each such city now or hereafter operating under a home rule charter adopted under and and pursuant to Section 36, Article 4, of the State Constitution, to levy either through its city council, chief governing board, and Board of Park Commissioners, annually on real and personal property of said city a tax not exceeding 1½ mills on each dollar on the assessed valuation of said city for the purpose of acquiring, equipping, maintaining, operating and governing playgrounds and other recreational facilities and conducting recreational programs throughout said city for the public use as a part of the system of parks and parkways of said city, and repealing Chapter 270 of the Laws of Minnesota for 1927.

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

Section 1. **Governing body may levy tax for playgrounds.** Each city of the first class of the State now or hereafter having a population of 450,000 inhabitants or more, including each such city now or hereafter operating under a Home Rule Charter adopted under and pursuant to Section 36, Article 4 of the State Constitution, acting through its City Council, or Chief Governing Body thereof by whatever name known, and its Board of Park Commissioners, is hereby authorized and empowered to levy annually on real and personal property of said City a tax not exceeding 1½ mills on each dollar on the assessed valuation of said City for the purpose of acquiring, equipping, maintaining, operating and governing playgrounds and other recreational facilities and conducting recreational programs throughout said City for the public use as a part of the system of parks and parkways of said City, providing nothing in this Act shall release the City Council or Chief Governing Body or Board of Park Commissioners from the supervision of the limit of the tax as provided in the City Charter of each of said cities.

Sec. 2. **Law not affected by municipal tax limit.** Any levy under this Act by any city of the First Class shall not be in addition to any levy authorized by the Charter of said City for said purpose.

Sec. 3. **Repeal.** Chapter 270 of the Laws of Minnesota for 1927 is hereby repealed.

Sec. 4. **Effective date.** This Act shall take effect and be in force from and after its passage.

Approved April 21, 1945.

CHAPTER 487—S. F. No. 1099

An act providing for the payment of fees upon the issuance of deeds of repurchase by the commissioner of taxation.

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

Section 1. **Fees payable by person repurchasing tax forfeited land.** Any person repurchasing land after forfeiture to the state for nonpayment of taxes under the provisions of a repurchase law shall at the time certificate of repurchase is