

that establishment, and of costs of maintenance and operation of the nursing home to be paid by each county shall be on the basis of the proportion that the assessed valuation in that county bears to the total assessed valuation in all of the co-operating counties.

Sec. 4. [376.573] Limitation as to Hennepin county. *Provided that the provisions of this chapter shall not authorize a county with a population of 500,000 or more persons, acting alone or jointly with other counties, to establish, convert existing county-owned buildings, lease or construct a nursing home for the care of chronically ill and convalescent persons except by unanimous consent of the county board, and in addition thereto, in the case of new construction for such purposes, a referendum vote of the voters in such county, a majority of the people voting on such question, approving thereof.*

Approved April 29, 1957.

CHAPTER 866—H. F. No. 108

An act relating to the taxation of grain in the hands of the producer; amending Minnesota Statutes 1953, Section 273.13, Subdivision 5.

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

Section 1. Minnesota Statutes 1953, Section 273.13, Subdivision 5, is amended to read:

Subd. 5. **Class 3a.** All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at ten percent of the full and true value thereof. *Provided, however, that upon farm-stored grain under federal government price support loan in such instances as the farmer shall have previously declared the amount of such loan as income under the federal and state income tax laws, the property shall, for tax purposes, no longer be considered as being owned by the farmer and there shall be no assessment of such grain.* Wine produced in this state and in the possession of the producer and held in storage under bond to the United States government, shall be classed as agricultural products for the purposes of this section.

Approved April 29, 1957.
