## CHAPTER 470—S. F. No. 609
### [Coded in Part]

*An act relating to the taxation of exempt real property leased, loaned, or made available to individuals, associations or corporations in connection with the business conducted for profit; providing for payments to counties in lieu of taxes on state wild goose management projects; and appropriating money from game and fish funds therefor; amending Minnesota Statutes 1957, Section 97.49.*

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

Section 1.    Minnesota Statutes 1957, Section 97.49, is amended by adding a new subdivision to read:

*Subd. 7.    **Wild goose management projects; taxation.** (a)    In any county where the state has acquired and owns for wild goose management purposes more than 1,000 acres of crop land, there shall be paid to the county annually, a sum equivalent to what the taxes on said land would have been assessed on the same basis as comparable to privately owned land adjacent thereto.*

*(b)    All lands coming within provisions of (a) shall be exempt from taxation under section 272.01 as amended by Extra Session Laws 1959, Chapter 1, Section 1, and also exempt from taxation under section 273.19 as amended by Extra Session Laws 1959, Chapter 1, Section 2.*

*(c)    Payments under this subdivision shall be made from any moneys in the game and fish fund not otherwise appropriated or designated for specific purposes and the necessary sums are hereby annually appropriated therefor. Money so paid shall be distributed as provided by subdivision 3.*

*(d)    Payments made to the county under this subdivision shall be a credit against any amount payable under subdivision 3.*

Sec. 2.    *The first payment of moneys under this act shall be made on July 1, 1961, in lieu of the taxes on said land which would have been levied in the year 1960, and would have been payable in the year 1961. Thereafter, such payments shall be made on July 1 of each ensuing year.*

Approved April 20, 1961.

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**Changes or additions indicated by** *italics*, **deletions by** ~~strikeout~~.