

(B) paid all taxes, penalties and interest shown to be due on such returns, as calculated by the taxpayer, or confessed judgment to the state of Minnesota for such taxes, penalties and interest.

In the case of taxpayers on a fiscal year basis the credit provided by this section shall be available if the requirements of this paragraph are satisfied on or before the fifteenth day of the fourth month following the close of the last fiscal year commencing in 1961.

Declarations of estimated tax shall not constitute income tax returns for the purposes of this act.

In the event that any of the provisions of this section render this act unconstitutional, such provisions shall be severable.

Any taxpayer whose failure to comply with the provisions of this section, relates solely to the filing of his 1961 return, shall be entitled to the credit provided herein if such return was filed and the tax shown thereon paid not later than October 15, 1962.

In case of sickness, absence, or disability or if in the judgment of the commissioner good cause exists he may extend the time for compliance with the provisions of this section when, in his opinion, their enforcement would be unjust and inequitable.

Approved April 21, 1965.

CHAPTER 216—H. F. No. 1198

[Not Coded]

An act authorizing the sale of certain state owned lands no longer needed for state purposes in Steele county.

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

Section 1. Conveyance of state lands; city of Owatonna. The governor upon the recommendation of the commissioner of administration shall quitclaim and convey all or any part or parts of the lands situated in the county of Steele when no longer needed for state purposes, and described as follows:

All that part of the North East Quarter (NE ¼) Section Eight (8), Township One Hundred Seven (107) North, Range Twenty (20) West, and the North West Quarter (NW ¼) Section Nine (9), Township One Hundred Seven (107) North, Range

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

Twenty (20) West, Steele county, Minnesota, lying west of trunk highway 35 and south of trunk highway 14; except the Chicago and Northwestern Railroad right of way; containing 150 acres more or less.

Any such conveyance shall be in conformity with the provisions of this act.

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 Sec. 2. At the request of the governing body of the city of Owatonna the commissioner may sell all or any part or parts of the lands described in section 1 for industrial or governmental purposes at a price ~~which shall be the average of not less than~~ three independent appraisals made by competent appraisers selected by the commissioner of administration. *amended by*

Each sale of all or any part or parts of the lands described in section 1 shall be for cash and the commissioner of administration shall recommend to the governor the execution of the deed when the property sold is paid for. The attorney general shall prescribe and approve the form of each deed.

Approved April 21, 1965.

CHAPTER 217—H. F. No. 1714

[Not Coded]

An act relating to certain municipalities located in the counties of Houston, Fillmore, and Olmsted, authorizing such municipalities to acquire property and enter into agreements with the United States for flood control and to issue bonds to pay for such property.

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

Section 1. **County municipalities; flood control.** Any of the following municipalities may exercise the powers granted in this act, subject to the conditions stated herein: The city of Chatfield, in Fillmore and Olmsted counties; the city of Rushford, in Fillmore county; the villages of Lanesboro, Whalan, Peterson, and Rushford, in Fillmore county; and the villages of Houston, Hokah, and La-Crescent, in Houston county and any conservancy district containing land within Fillmore or Houston county.

Sec. 2. Each municipality may enter into an agreement with the United States, through its secretary of the army, or other authorized officer, or with each other, for the improvement of the

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