

## CHAPTER 719—H. F. No. 1039

*An act relating to school aids, providing a method of computing additional aids to districts with decreasing auditor's assessed valuation; restricting the increase in valuation in certain districts having substantial increased valuation; relating to the period of review of certain districts of values used in determination of school aids; and amending Minnesota Statutes 1961, Section 124.21, Subdivision 1 as amended.*

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

**Section 1. State school aids. Subdivision 1.** *Any district maintaining a classified secondary school, whose auditor's assessed value has declined as provided herein, shall be entitled to additional state school aid computed in accordance with this act.*

*Subd. 2. Additional aids, computed in accordance with section 2, subdivision 1 shall be paid for the fiscal year ending June 30, 1966 to any district whose auditor's assessed value has decreased in excess of eight percent between 1963 and 1964 or whose average decline in assessed value between the years 1962 and 1963, and 1963 and 1964 exceeds eight percent.*

*Subd. 3. Additional aids, computed in accordance with section 3, subdivision 1 shall be paid for the fiscal year ending June 30, 1967 to any district whose auditor's assessed value has decreased in excess of eight percent between 1964 and 1965 or whose average decline in assessed value between the years 1962 and 1963, 1963 and 1964, and 1964 and 1965 exceeds eight percent.*

**Sec. 2. Subdivision 1.** *The additional aids payable for the fiscal year ending June 30, 1966 to districts meeting the requirements of section 1, subdivision 2 shall be computed as follows:*

*(a) If the auditor's assessed value declined more than eight percent between 1963 and 1964, a 1964 "controlled assessed valuation" shall be computed by reducing the 1963 auditor's assessed value by eight percent.*

*(b) If the decrease in auditor's assessed value exceeded an average of eight percent between the years 1962 and 1963 and 1963 and 1964, the 1964 "controlled assessed valuation" shall be computed by reducing the 1962 auditor's assessed valuation by eight percent and reducing this result by a further eight percent reduction.*

*(c) The local levy for maintenance, including public employees retirement associations, and group insurance, where identi-*

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

*fied as such, which was certified on or before October 10, 1964, under provisions of Section 275.07, shall be divided by the 1964 "controlled assessed valuation". The mill rate thus produced shall be multiplied by the actual auditor's assessed value for 1964. The difference between this result and the amount levied for maintenance purposes shall be paid to the school district from the income tax school fund.*

*Subd. 2. A district qualifying under both subdivision 1 (a) and (b) hereof may elect to have its additional aids computed under either clause.*

*Sec. 3. Subdivision 1. The additional aids payable for the fiscal year ending June 30, 1967 to districts meeting the requirements of section 1, subdivision 3 shall be computed as follows:*

*(a) If the auditor's assessed value declined more than eight percent between 1964 and 1965, a 1965 "controlled assessed valuation" shall be computed by reducing the 1964 auditor's assessed value by eight percent.*

*(b) If the decrease in auditor's assessed value exceeded an average of eight percent between the years 1962 and 1963, 1963 and 1964, and 1964 and 1965, the 1965 "controlled assessed valuation" shall be computed by reducing the 1962 auditor's assessed value by eight percent, reducing this result by a further eight percent and again reducing this result by eight percent.*

*(c) The local levy for maintenance as defined above, which was certified on or before October 10, 1965, shall be divided by the 1965 "controlled assessed valuation." The mill rate thus produced shall be multiplied by the actual auditor's assessed value for 1965. The difference between this result and the amount levied for maintenance purposes shall be paid to the school district from the income tax school fund.*

*Subd. 2. A district qualifying under both subdivision 1 (a) and (b) hereof may elect to have its additional aids computed under either clause.*

*Sec. 4. No school district shall qualify for this additional aid unless it has levied the equivalent of 19 mills on the adjusted assessed valuation as defined in Minnesota Statutes 1961, Chapter 124.*

*Sec. 5. Subdivision 1. Auditor's assessed value as used herein shall mean the May 1 valuation for such years after adjustment, if any, by all boards of review and equalization.*

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*Subd. 2. In the event the auditor's assessed value in any district is increased by court order subsequent to the computation of additional school aids as provided herein, a recomputation shall be made using the increased auditor's assessed valuation, and the excessive additional aids paid as a result of the original computation shall be charged to the district, and offset against subsequent payments of foundation aids.*

Sec. 6. *Any auditor's assessed valuation loss resulting from changes in school district boundaries shall be removed from the 1962 or 1963 auditor's assessed valuation in the computation made pursuant to section 2 or the 1962 or 1964 auditor's assessed valuation in the computation made pursuant to section 3.*

Sec. 7. *There is hereby appropriated \$1,500,000 from the income tax school fund for the biennium 1965-1967 to accomplish the purposes of sections 1 through 6.*

Sec. 8. Minnesota Statutes 1961, Section 124.21, Subdivision 1, as amended by Laws 1963, Chapter 334, Section 1, is amended to read:

**124.21 Education; foundation program aid.** Subdivision

1. (a) Foundation program aid shall be special state aid for schools as computed under this section.

(b) Current adjusted assessed valuation for the purpose of this act means the adjusted assessed valuation as determined by the equalization aid review committee under the provisions of this section; provided that for the year 1959-1960 and 1960-1961 school years and thereafter it shall mean the correct assessed valuation approved by the equalization aid review committee and filed with the commission of education in the calendar year 1958 and annually thereafter. *In any district maintaining a classified secondary school in which the correct assessed valuation (exclusive of property valuation added, improved, reclassified or reassessed since the prior assessment) has increased more than 15 percent over the correct assessed valuation determined on the basis of the prior assessment, the equalization aid review committee shall review and redetermine the correct assessed value for the year 1960 and subsequent years when an application for such review is made by the district within 12 months after receipt of a copy of the report filed with the commissioner of education with respect to such prior year; provided that for the year 1960 such application may be made on or before July 4, 1963.* The committee shall not increase the adjusted assessed valuation (exclusive of property valuation added, improved, reclassified or reassessed since the prior assessment) of taxable property *for 1962 or any subsequent year in any school district main-*

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*taining a classified secondary school by more than eight percent over the certified valuation established for the year immediately preceding thereof in any one year. When the proposed increase in the adjusted assessed valuation in a school district in any one year exceeds eight percent, the committee shall increase the adjusted assessed valuation in the next succeeding year by the amount of the excess percentage over eight percent of the original adjusted assessed valuation but not over eight percent thereof in any one year and shall continue so to do in each succeeding year until the full original percentage of increase of the original adjusted assessed valuation has been made.*

(c) Actual maintenance cost per pupil unit in average daily attendance for the purpose of this section shall mean maintenance cost per pupil unit in average daily attendance exclusive of transportation, expenditures for junior colleges, high school teacher training departments, veterans training program community services and receipts from the sale of other items sold to the individual pupil by the school such as lunches, paper, workbooks, and other materials used in the instructional program; provided, that for the 1959-1960 school year it shall mean the 1958-1959 maintenance cost per pupil unit in average daily attendance as indicated in this paragraph and for years to follow it shall mean the maintenance cost per pupil unit in average daily attendance in the previous year.

Approved May 25, 1965.

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#### CHAPTER 720—H. F. No. 1258

*An act relating to the discharge of representative in probate proceedings; amending Minnesota Statutes 1961, Section 525.504.*

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

Section 1. Minnesota Statutes 1961, Section 525.504, is amended to read:

**525.504 Probate proceedings; discharge of representative; property of minors.** When any representative has paid or transferred to the persons entitled thereto all of the property in the estate, paid all taxes required to be paid by him and has filed proof thereof, and has complied with all the orders and decrees of the court and with the provisions of law, and has otherwise fully discharged his trust, the court shall finally discharge him and his

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