

Section 1. Minnesota Statutes 1961, Section 291.18, as amended by Laws 1963, Chapter 740, Section 9, is amended to read:

**291.18 Inheritance tax; overpayment of tax; refunds; appropriation.** When any tax imposed by this chapter shall have been paid or collected, in excess of the amount legally due, the person or corporation paying the same shall be entitled to a refundment of the amount of such taxes overpaid, together with interest thereon at the rate of four percent per annum from the date of payment, *or from the date beginning 18 months after death of the decedent, whichever date occurs later*, in the manner provided by section 291.32; provided that all applications for such refundment shall be made within two years from the date of final determination or adjustment of any part of such tax by the taxpayer and the commissioner, the probate court or the Board of Tax Appeals, as the case may be.

There is hereby appropriated to the persons entitled to such refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

Sec. 2. *The provisions of this act shall become effective immediately.*

Approved April 12, 1965.

---

## CHAPTER 183—S. F. No. 860

[Not Coded]

*An act relating to the city of Shakopee; providing for the election and salary of council members, for the holding of special elections, for certain budgetary matters, for the conduct of certain of its municipal affairs, and for the taxation of agricultural property within its boundaries.*

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

Section 1. **Shakopee, city of; conduct of government.** Notwithstanding the provisions of any other law or city charter to the contrary, the city of Shakopee shall be governed by the applicable provisions of this act.

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

**Sec. 2. Elective officers; terms of office.** Subdivision 1. The elective officers of said city shall be a mayor and five aldermen. All of said officers shall be residents within and qualified electors of said city, and shall be elected at large. All other officers necessary for the proper management of the affairs of the city shall be appointed by the common council, unless otherwise provided.

Subd. 2. At the first regular municipal election occurring after the effective date of this act there shall be elected the mayor and two aldermen who shall serve for two years and three aldermen who shall serve for four years. Thereafter, at the regular municipal elections, to be held as otherwise herein provided, the mayor shall be elected to serve for two years, and the aldermen shall be elected to serve for four years, as the respective initial terms thereof expire.

**Sec. 3. Filling vacancies.** Whenever a vacancy shall occur in the office of mayor or alderman by death, removal, resignation, or otherwise, the common council shall have power, and it shall be its duty, to declare the office vacant by resolution entered upon its minutes. The common council shall, within 30 days after such vacancy occurs, appoint an eligible person to fill such vacancy until the next regular municipal election, when the office shall be filled for the unexpired term. Any vacancy happening in any other office shall be filled by the common council, unless otherwise provided for. The person elected or appointed to fill a vacancy shall hold his office and discharge the duties thereof for the unexpired term and with the same rights and subject to the same liabilities as the person whose office he may be elected or appointed to fill.

**Sec. 4. Further powers of the common council.** The common council shall have power at any time to require other and further duties to be performed by any officer whose duties are herein prescribed, not inconsistent with this act, and to appoint such other officers as may be necessary to carry into effect the provisions of this act, and to prescribe their duties, unless otherwise provided for; but no officer elected or appointed by the common council, or appointed by the mayor, as hereinbefore provided, shall be appointed to a longer term than one year, and until his successor is elected or appointed and duly qualified. The common council shall have the power, unless herein otherwise provided, to fix the compensation of all officers elected or appointed under this act, and such compensation shall be fixed by resolution; and shall be fixed for the fiscal year in the month of December of each year, except for such offices as may hereafter be created, in regard to which the compensation shall be fixed at the time of the creation of such office; nor shall the compensation of any officer, after having been fixed, be increased or diminished during the term for which such officer was elected or appointed.

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

No officer elected or appointed to office under the provisions of this charter shall be a party to or interested in any contract in which the city is interested, made while such officer is holding office.

The mayor shall receive as a salary the sum of \$100 per month. Each alderman shall receive as a salary the sum of \$10 per diem for each council meeting, committee meeting, board of equalization meeting, or any other duly called meeting, not to exceed five meetings per month. When authorized by the council, the mayor and the aldermen shall be compensated for their expenses incurred in connection with the conduct of the city's business.

**Sec. 5. Treasurer; appointment and duties.** There shall be a treasurer of said city, styled the city treasurer, who shall be appointed by the common council for an indefinite term. The treasurer shall receive all moneys belonging to the city, including license money and fines, and keep accurate and detailed accounts thereof in such manner as the common council shall from time to time direct. The treasurer shall exhibit to the common council at least 15 days before the annual election, or sooner if required by it, a full and detailed account of the receipts and expenditures after the date of the last annual report, and also of the state of the treasury, which account shall be filed with the recorder, and a copy of the same published in one or more of the city newspapers. He shall also report to the common council at such times and in such manner as it may require.

**Sec. 6. Special elections.** The common council may by resolution order special elections for any municipal purpose and provide all means for holding the same. Published notice of a special election shall be given in the official newspaper at least two weeks prior to such election, and all questions submitted at any such election shall be so phrased as to require a simple "yes" or "no" vote thereon and shall be in such form as to make the decision of the voters effective thereon. The procedure at such election shall conform as nearly as possible to that prescribed for other municipal elections.

**Sec. 7. City recorder.** There shall be a recorder of said city, styled the city recorder, who shall be appointed by the common council at the first meeting after each biennial election, whose term of office shall be two years and until his successor is appointed and qualified, who shall keep his office at the place of meeting of the common council, or such other place convenient thereto as the common council may determine. He shall keep the corporate seal and all papers and records of the city, and keep a record of the proceedings of the common council, at whose meetings it shall be his duty to attend. Copies of all papers filed in his office, and transcripts from all

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

records of the common council, certified by him under the corporate seal, shall be evidence in all courts as if the original were produced. He shall draw and countersign all orders on the treasurer, in pursuance of any order or resolution of the common council and keep a full and accurate account thereof in books provided for that purpose. The city recorder shall have power to administer oaths and affirmations. It shall be the duty of the city recorder to report to the common council the financial condition of the city, whenever the common council shall require. He shall make and keep a list of outstanding city bonds, to whom issued, for what purposes, when and where payable, and the rate of interest they respectively bear, and recommend such action to the common council as will secure the punctual payment of the principal and interest of such bonds. He shall prepare the annual budgets and pay plans; and the fiscal year shall commence on the first day of January. He shall make or cause to be made estimates of the expenses of any work to be done by the city, and countersign all contracts made in behalf of the city, and certificates of work authorized by any committee of the common council or by any city officer. And every contract made in behalf of the city, or to which the city is a party, shall be void unless signed by the recorder. The city recorder shall keep regular books of account in which he shall enter all indebtedness of the city, and which shall at all times show the precise financial condition of the city; the amount of bonds, orders, certificates, or other evidences of indebtedness issued by the common council; the amount of all bonds, orders, certificates, or other evidences of indebtedness which have been redeemed, and the amount of each outstanding; countersign all bonds, orders, or other evidence of indebtedness of the city, and keep accurate accounts thereof, stating to whom and for what purpose issued, and the amount thereof; keep accounts with all receiving and disbursing officers of the city, showing the amount they have received from the different sources of revenue, and the amount which they have disbursed under the direction of the common council. He shall keep a list of all certificates issued for work or any other purpose, and before the levy by the common council of any special tax upon the property of the city, or any part thereof, shall report to the common council a schedule of all lots or parcels of land which may be subject to the proposed special tax or assessment, and also the amount of such special tax or assessment which it may be necessary to levy on such lots or parcels of land, which said schedule shall be certified by the affidavit of the recorder and shall be prima facie evidence of the facts therein stated, in all cases wherein the validity of such special tax or assessment shall come in question. The common council shall, if from such report it deems such special tax legal and just, cause the same to be levied in pursuance of the provisions of this act. If before the first day of October of any year, the amount expended

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

or to be expended, chargeable to any city fund (adding thereto the current expenses estimated for the remainder of the fiscal year, and chargeable to such fund) shall be equal to three fourths of the tax authorized to be raised, or revenue estimated for such fund, he shall report at once the same to the common council, and he shall not countersign any contract chargeable to such fund until the amount of taxes actually collected be ascertained, and during the remainder of the fiscal year he shall not countersign any contract the expenses of which shall exceed the revenue actually collected for the fund to which such expenses are properly chargeable. The recorder shall examine all the reports, books, papers, vouchers, and accounts of the city treasurer, from time to time, and shall perform such other duties as the common council may direct. All claims and demands against the city before they are allowed by the common council shall be audited and adjusted by the recorder. And he shall keep a record of all his acts and doings, and keep a book in which he shall enter all contracts, with an index thereto. Such record shall be open to the inspection of all parties interested. He shall not be interested, directly or indirectly, in any contract or job to which the city is a party, or in which the city is interested; and any contract in which he may be interested shall be null and void.

**Sec. 8. City justice; abolished.** The office of justice of the peace for the city of Shakopee, styled "city justice," is abolished.

**Sec. 9. Power to combine offices.** The common council may by ordinance, which shall not be an emergency ordinance, combine any and all of the appointive offices of the city, except that the office of city recorder shall be deemed incompatible with the office of city treasurer.

**Sec. 10. Ordinances.** Subdivision 1. The aldermen shall constitute the common council, and the style of all ordinances shall be "The common council of the city of Shakopee does ordain," etc. Every ordinance shall be introduced and presented in writing. No ordinance, except an emergency ordinance, shall be passed at the meeting at which it is introduced, and at least 14 days shall elapse between its introduction and final passage.

An emergency ordinance shall be an ordinance that is necessary for the immediate preservation of the public peace, health, morals, safety, or welfare in which the emergency is defined and declared in the preamble thereto, and is adopted by a vote of at least four aldermen. No prosecution shall be based upon the provisions of any emergency ordinance until 24 hours after the ordinance has been filed with the city recorder and posted in three conspicuous places or until the ordinance has been published, unless the person charged

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

with violation had actual notice of the passage of the ordinance prior to the act or omission complained of.

*The common council shall meet at such time and place as it by resolution may direct. A majority of the aldermen shall constitute a quorum.*

**Subd. 2. When ordinances and resolutions take effect.** A resolution or an emergency ordinance shall take effect immediately upon its passage or at such later date as is fixed therein. Every other ordinance shall take effect 30 days after the publication or at such later date as is fixed therein. Every ordinance or resolution adopted by the voters of the city shall take effect immediately upon its adoption, or at such later time as is fixed therein.

**Subd. 3. The referendum.** Any three qualified electors may form a referendum committee and circulate a referendum petition, and if, prior to the date when an ordinance takes effect, a petition signed by qualified electors of the city equal in number to ten percent of the total vote at the last regular municipal election is filed with the city recorder requesting that any such ordinance be repealed or be submitted to a vote of the electors, the ordinance shall thereby be prevented from going into operation. The council shall thereupon reconsider the ordinance at its next regular meeting, and either repeal it or by aye and no vote reaffirm its adherence to the ordinance as passed. *In the latter case the council shall immediately order a special election to be held thereon, or submit the ordinance at the next regular municipal election, pending which the ordinance shall remain suspended.* If a majority of the electors voting thereon is opposed to the ordinance, it shall not become effective; but if a majority of the electors voting thereon favors the ordinance, it shall go into effect immediately or on the date therein specified.

The council shall adopt the rules and provide standard forms for referendum petitions, procedures, and signatures papers, and make them available to all interested persons at the office of the city recorder.

**Sec. 11. Contracts; how let.** In all cases of work to be done by contract, or of the purchase of personal property of any kind, where the amount involved is more than \$1,000, unless the common council shall by an emergency ordinance otherwise provide, the city recorder shall advertise for bids in such manner as may be designated by the council. Contracts of this magnitude shall be let only by the common council upon the recommendation of the city recorder to the lowest responsible bidder. The council may, however, reject any and all bids. Nothing contained in this section

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

shall prevent the council from contracting by affirmative vote of four aldermen for the doing of work with patented processes, or from the purchasing of patented appliances by the same majority. Subject to the provisions of this charter, the council may by ordinance adopt further regulations for the making of bids and the letting of contracts.

**Sec. 12. Payments in lieu of taxes.** In lieu of taxes, six percent of the gross receipts from all sources of the public utilities commission shall be transferred to the general fund of the city to be expended by the council for general municipal purposes. This transfer shall be made no later than the 15th day of each month. The common council by ordinance which shall only become effective upon the approval of the majority of the voters voting on the question in any regular or special election may fix an additional percentage of the gross receipts to be paid and used for the purposes aforesaid.

**Sec. 13. Control of public property.** The common council of said city shall have the care, supervision, and control of all the highways, bridges, streets, alleys, levees, public squares, and grounds within the limits of the city; and shall have power to build and keep in repair bridges, lay out, open, alter, and vacate public squares, highways, streets, lanes, and alleys, and widen or straighten the same, and to take grounds for the site of public buildings, subject to the assessment of damages, as hereinafter provided: That no interest in any real property in said city shall be granted, conveyed, or sold by the common council of said city, except by ordinance which shall not be an emergency ordinance, duly passed by the affirmative vote of four aldermen and the approval of the mayor, and then only in case the said property is no longer needed, used, or desirable for public purposes, as shall be determined by a majority vote of all the members of the city planning commission. The proceeds of any such conveyance or sale shall be used, as far as possible, to retire any outstanding indebtedness incurred by said city in the purchase or improvement of such property, or other property used for the same public purpose; and provided, further, that in no case shall any lease of city-owned property extend for a term longer than 20 years.

**Sec. 14. Utilities, sale of; and street vacation.** Subdivision 1. **Public utility; how sold.** No public utility owned by the city shall be sold, leased, or otherwise disposed of, unless the full terms of such sale or disposition, together with the price to be paid therefor, shall be embodied in an ordinance and subsequently submitted to the electors at a general or special election, and approved by a majority of the electors voting thereon.

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

**Subd. 2. Vacation of streets.** The common council may by ordinance, which shall not be an emergency ordinance, passed by the affirmative vote of four aldermen and the approval of the mayor, and having the prior approval of a majority vote of all the members of the city planning commission, vacate any street or alley or part thereof within the city. Such vacation may be made only after published notice and an opportunity for affected property owners and public to be heard, and upon such further terms and by such procedure as the council, by ordinance, may prescribe. A notice of completion of such proceedings shall be filed with the proper county officers in accordance with law.

**Subd. 3. Franchises required.** Except as otherwise provided by law, no person, firm, or corporation shall place or maintain any permanent or semi-permanent fixtures in, over, upon, or under any street or public place for the purpose of operating a public utility or for any other purpose, without obtaining a franchise therefor from the city. A franchise shall be granted only by ordinance, which shall not be an emergency ordinance. Every ordinance granting a franchise shall contain all the terms and conditions of the franchise. The grantee shall bear the costs of publication of the franchise ordinance and shall make a sufficient deposit with the city treasurer to guarantee publication before the ordinance is passed.

**Subd. 4. Term.** No exclusive or perpetual franchise shall ever be granted. No franchise for a term exceeding 20 years shall be effective until approved by a majority of the electors voting thereon.

**Subd. 5. Public hearing.** Before any franchise ordinance is adopted, or any rates, fares, or prices to be charged under such ordinance by a public utility are fixed by the common council, the council shall hold a public hearing on the matter. Notice of such hearing shall be published at least once in the official newspaper not less than ten days prior to the date of hearing.

**Subd. 6. Power of regulation reserved.** Subject to any applicable law, the common council may by ordinance, which shall not be an emergency ordinance, reasonably regulate and control the exercise of any franchise, including the maximum rates, fares, or prices to be charged by the grantee. No franchise value shall be included in the valuation of the grantee's property in regulating utility rates, fares, or prices under any applicable law, ordinance, or regulation; or in proceedings for municipal acquisition of the grantee's property by purchase or eminent domain.

**Subd. 7. Renewals or extensions.** Every extension, renewal, or modification of any existing franchise or of any franchise

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



granted hereafter shall be subject to the same limitations and shall be granted in the same manner as a new franchise.

**Sec. 15. Assessed valuations.** Until subdivided, developed, or otherwise urbanized, the assessed valuations on all bona fide agricultural properties of ten or more acres in one parcel, and situated within the corporate limits of said city, shall be halved for all city general tax levies and purposes.

**Sec. 16. Severability.** The provisions of this act are subject to Minnesota Statutes 1961, Section 645.20.

**Sec. 17. Special election and effective date.** Subdivision 1. After the effective date of this act a special election shall be held in the following December to elect new members of the common council, all of whom shall be elected for a term beginning January 1 after such election and who shall remain in office until their successors are duly elected at the next general city election and have qualified.

**Subd. 2.** This act shall become effective only after its approval by a majority of the voters of the city of Shakopee voting on the question at an election held therefor and upon compliance with Minnesota Statutes, Section 645.021. If the voters fail to approve the question may be resubmitted at subsequent elections held for such purpose and occurring at any time prior to January 1, 1965.

Approved April 12, 1965.

---

#### CHAPTER 184—S. F. No. 866

*An act relating to the occupation tax on iron ore, taconite, semi-taconite and iron sulphides; amending Minnesota Statutes 1961, Section 298.03.*

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

Section 1. Minnesota Statutes 1961, Section 298.03, is amended to read:

**298.03 Semi-taconite; occupation tax; value of ore; how ascertained.** The valuation of iron or other ores for the purposes of determining the amount of tax to be paid under the provisions of section 298.01 shall be ascertained by subtracting from the value of such ore, at the place where the same is brought to the surface

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