

## CHAPTER 544—S. F. No. 1868

[Not Coded]

*An act relating to the city of Litchfield, and authorizing its public utilities commission to make certain loans for promotion of additional development in the city.*

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

Section 1. **Litchfield, city of; promotional activity.** In the city of Litchfield, the Litchfield public utilities commission may loan moneys, and charge interest thereon, to the Litchfield Industries, Inc. of Litchfield, Minnesota, a civic development corporation, for and during the calendar year of 1965, from available funds of the commission, for the purpose of promotion of additional development in the city when private financing is unavailable through normal banking channels; provided, that all land or buildings or structures thereon which are acquired through the use of money loaned by the Litchfield Public Utilities Commission may be sold or leased by Litchfield Industries, Inc. only to a person, firm, association or corporation, public or private, which has operated a place of business within the city of Litchfield for at least one year.

Sec. 2. This act takes effect when approved by the governing body of the city of Litchfield and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 21, 1965.

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CHAPTER 545—S. F. No. 1876

*An act relating to the designation of the year in which real and personal property taxes become payable; amending Minnesota Statutes 1961, Section 275.28, Subdivisions 2 and 3, as amended by Laws 1963, Chapter 39.*

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

Section 1. Minnesota Statutes 1961, Section 275.28, Subdivisions 2 and 3, as amended by Laws 1963, Chapter 39, is amended to read:

Subd. 2. **Taxation; designation of year payable; certificate of auditor.** The auditor shall make in each assessment book or list a certificate in the following form:

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

I, A.B., auditor of \_\_\_\_\_ county, and the State of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real and personal property in the (town or district, as the case may be) of \_\_\_\_\_ for the year 19\_\_\_\_ (being the same year the property was assessed and the tax levied), to become payable in the year 19\_\_\_\_.

Witness my hand and official seal this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
County Auditor.

**Subd. 3. Designation of year of tax.** Beginning with property taxes payable in 1964, taxes on real *and personal* property shall continue to be related to the year in which assessed but shall be designated by the year in which they became payable but the liens shall relate back to the assessment date preceding except as otherwise provided: , and further provided that such designation shall not be deemed to change the date or period to which such property taxes relate.

*Sec. 2. The enactment of Laws 1963, Chapter 39, for the purposes of merely labeling the tax bills to indicate the year in which real estate taxes become payable having been misconstrued and having created problems pertaining to deduction of real and personal property taxes for income tax purposes and administrative problems pertaining thereto which did not exist prior to such enactment, it is in the public interest that Minnesota Statutes 1961, Section 275.28, as amended by Laws 1963, Chapter 39, be amended.*

**Sec. 3.** This act is retroactive to February 28, 1963.

Approved May 21, 1965.

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CHAPTER 546—S. F. No. 1908

[Not Coded]

*An act relating to the firemen's relief association of the city of Virginia; amending Laws 1953, Chapter 399, Section 1, as amended, and Section 12, as amended.*

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

Section 1. Laws 1953, Chapter 399, Section 1, as amended by Laws 1961, Chapter 420, Section 1, is amended to read:

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