

Subd. 3. Subdivisions 1 and 2 are applicable to all special laws enacted and to be enacted at the 1967 and all subsequent sessions of the legislature.

Sec. 2. [645.024] **Special laws; local approval as a requirement of the act.** Section 1 does not apply to a special law which by its own terms becomes effective upon the approval of one or more affected local government units, expressed through the voters or the governing body and by such majority as the special law may direct.

Sec. 3. Sections 1 and 2 are declared to be severable.

Approved May 19, 1967.

CHAPTER 596—H. F. No. 294

An act relating to special assessments for public improvements; amending Minnesota Statutes 1965, Section 435.19.

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

Section 1. Minnesota Statutes 1965, Section 435.19, is amended to read:

435.19 **Public improvements; special assessments; governmental units.** Any city, however organized, any village or borough, or any town having authority to levy special assessments may levy special assessments against the property of a governmental unit benefited by an improvement to the same extent as if such property were privately owned: *, but no such assessments, except for storm sewers and drain systems, shall be levied against a governmental unit for properties used or to be used for highway rights of way.* ~~The term~~ *A* "governmental unit" ~~includes~~ *means* a county, city, village, borough, town, public corporation, a school district and any other political subdivision, except a city of the first class operating under a home rule charter and the school district, park board or other board or department of such city operating under such charter. If the amount of any such assessment, except one against property of the state, is not paid when due, it may be recovered in a civil action brought by the city, village, borough or such town against the governmental unit owning the property so assessed. In the case of property owned by the state or any instrumentality thereof, the governing body of the city, village, borough or town may determine the amount

Changes or additions indicated by italics, deletions by strikeout.

that would have been assessed had the land been privately owned. Such determination shall be made only after the governing body has held a hearing on the proposed assessment after at least two weeks notice of the hearing has been given by registered or certified mail to the head of the instrumentality, department or agency having jurisdiction over the property. The amount thus determined may be paid by the instrumentality, department or agency from available funds. If no funds are available and such instrumentality, department or agency is supported in whole or in part by appropriations from the general revenue fund, then it shall include in its next budget request the amount thus determined. No instrumentality, department or agency shall be bound by the determination of the governing body and may pay from available funds or recommend payment in such lesser amount as it determines is the measure of the benefit received by the land from the improvement.

When any local improvement has been heretofore made and special assessments have been levied to finance all or part of the cost of such improvement under any law or charter not expressly authorizing assessments against public property, any governmental unit owning property benefited by such improvement may pay to the city, village, borough or town making the improvement the amount of any benefit received therefrom not in excess of the amount that would have been assessable against such property were it privately owned.

This section shall not modify any law or charter provision authorizing the imposition of special assessments against governmental units.

Approved May 19, 1967.

CHAPTER 597—H. F. No. 1118

[Coded in Part]

An act relating to taxes on and measured by net income and net operating loss deductions; amending Minnesota Statutes 1965, Section 290.095, Subdivisions 1 and 7, and adding a new subdivision to the section.

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

Section 1. Minnesota Statutes 1965, Section 290.095, Subdivision 1, is amended to read:

Changes or additions indicated by italics, deletions by strikeout.