

by any member of the public but only in the presence of the register of deeds or the registrar of titles or his deputy. Any member of the public may have made a copy of the official plat by paying to the proper officer the cost of reproduction together with a fee of 50 cents for certification by the filing officer. Reproductions from the exact transparent reproducible copy shall be available to any person upon request and the cost of such reproductions shall be paid by the person making such request. The register of deeds shall receive a fee of \$5 for any map or plat filed pursuant to this section. The registrar of titles shall receive a fee of \$10 for any map or plat filed pursuant to this section. If the abutting property is abstract property the plat shall be filed with the register of deeds; if registered property, with the registrar of titles; if both registered and nonregistered property, then with both the register of deeds and the registrar of titles.

Subd. 3. A city, village, borough, or town may not file a street plat for any street that is a county road or state highway, or carried designation as a county road or state highway at the time the plat is offered for filing.

Subd. 4. Maps or plats filed for record under this section shall not operate of themselves to transfer title to the property described but such maps or plats shall be for descriptive purposes and shall be notice that the municipality claims an interest in said lands.

Approved June 2, 1967.

EXTRA SESSION

CHAPTER 59—H. F. No. 76

An act relating to the public employees retirement fund; amending Minnesota Statutes 1965, Section 353.28.

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

Section 1. Minnesota Statutes 1965, Section 353.28, is amended to read:

353.28 Public employees retirement association; employer contributions; payment. Subdivision 1. Each governmental subdivision shall secure its employer contributions and its contributions to amortize the deficit in the retirement fund from the sources and by the means provided in this section. Each governmental subdivision shall pay these contributions to the retirement fund out of moneys collected from taxes or other revenue of the governmental subdivi-

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sion as its obligation for all members employed by such subdivision and these contributions shall be charged as administrative costs.

Subd. 2. Not later than September 30 of each year beginning with 1957, the total amount due from each governmental subdivision *in respect of employment on or before the immediately preceding June 30, including interest, if any, which was due and payable on that date, or is expected to become due and payable before payment is made to the board of trustees*, shall be determined by the board of trustees and certified in duplicate by the secretary or an authorized officer of the board to each auditor of each county whose responsibility it is to furnish one copy to each governmental subdivision within the confines of his county. ~~This certification covers a period of 12 months ending on June 30 immediately preceding.~~

Subd. 3. *The governmental subdivision shall include in its levy for the year in which the certification is required to be made at least the lesser of the following amounts:*

(a) *The amount certified pursuant to subdivision 2, plus 100 percent of the amount reasonably estimated as necessary to pay its employer contributions and its contributions to amortize the deficit in the retirement fund for employment during the period of 12 months ending on June 30 immediately following the certification; or*

(b) *125 percent of the amount reasonably estimated as necessary to pay its employer contributions and its contributions to amortize the deficit in the retirement fund for employment during the period of 12 months ending on June 30 immediately following the certification.*

The proceeds of any levy made for the purpose of paying employer contributions and contributions to amortize the deficit in the retirement fund shall be used solely for that purpose. Such balances as may exist shall be used solely to discharge future obligations of the subdivision to the fund.

Subd. 4. *The amount certified by the board of trustees in 1968 shall be due and payable on December 31, 1969. In respect of contributions arising from employment on or after July 1, 1968, the head of each department of the various governmental subdivisions shall, whenever he issues or approves a voucher in payment of employee contributions pursuant to Minnesota Statutes 1965, Section 353.27, Subdivision 4, issue or approve another voucher in the aggregate amount of the employer contributions and the contributions to amortize the deficit in the retirement fund payable for the same period of employment as that covered by the employee contributions, and shall remit same to the secretary of the board of trustees at the time*

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and in the manner prescribed for employee contributions by Minnesota Statutes 1965, Section 353.27, Subdivision 4.

Subd. 5. Any amount due and payable pursuant to this section by a governmental subdivision on June 30, 1969, shall thereafter bear compound interest at the rate of six percent per year until paid. Any amount which becomes due and payable pursuant to this section on or after July 1, 1969, shall bear compound interest at the rate of six percent per year from the date due until the date paid.

Subd. 3- 6. If the governmental subdivision fails to include the amount ~~so certified~~ required by subdivision 3 in its levy for the year in which the certification is required to be made, the county auditor shall levy in that year upon all taxable property within the governmental subdivision a tax in the amount ~~so certified~~ of 150 percent of the amount certified pursuant to subdivision 2, which is to be added to the levy of the governmental subdivision. This tax shall be levied, collected and apportioned in the manner other taxes are levied, collected and apportioned. The proceeds of any taxes levied under this subdivision to the extent of the amount certified pursuant to subdivision 2, shall be remitted directly to the association. The balance shall be remitted to the governmental subdivision.

Subd. 4- 7. The association shall deposit these proceeds in the retirement fund to the credit of the governmental subdivision. When payments are to be made by a governmental subdivision from revenues other than revenues derived from taxes, the governmental subdivision shall notify the county auditor of that fact and the county auditor shall thereupon reduce the levy accordingly. For the express purposes of this section, the payment of all such contributory shares of retirement cost is hereby made an obligation of the governmental subdivision concerned in the proportion and to the extent provided.

Subd. 5.—In the event any governmental subdivision fails or neglects to pay into the retirement fund in full the amount properly certified by the board, through failure to collect the full amount, the deficiency shall be added to the next levy made by the governmental subdivision but no interest shall accrue on the delinquent payment.

Subd. 6- 8. If the taxes authorized to be levied under this section cause the total amount of taxes levied to exceed any limitation upon the power of a county, city, village, borough, town, or school district to levy taxes, the governmental subdivision concerned may levy taxes in excess of the limitation in such amount as is necessary to meet its obligations under this section. The expenditures authorized to be made under this chapter by any municipality are not included in computing the cost of government as defined in any

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home rule charter of any municipality affected by Laws 1957, Chapter 935.

Subd. 7. 9. The governing body of any governmental subdivision affected by this chapter may make contributions to the retirement fund of the retirement association from moneys derived from revenues other than general taxes. The use of these contributions by the retirement association may be limited to certain specific purposes and these limitations are binding upon the retirement association. The board of trustees may refuse to accept any conditional contribution.

Subd. 8. 10. For the purposes of this section only, the state of Minnesota is considered a governmental subdivision and assumes a liability with respect to legislative officers who are members for any year for which a certification may be made pursuant to the provisions of this section. The certification in such case shall be made to the state auditor who shall transmit the certification to the next regular session of the legislature for appropriate action. Further, for the purposes of this section only, the League of Minnesota Municipalities is considered a governmental subdivision and assumes a liability with respect to its public employees who are members for any year for which a certification may be made pursuant to the provisions of this section.

Approved June 2, 1967.

EXTRA SESSION

CHAPTER 60—S. F. No. 15

[Coded]

An act relating to taxation by creating a method of valuing agricultural land on the basis of the highest and best agricultural use.

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

Section 1. [273.111] **Minnesota agricultural property tax law.** [Subdivision 1.] This act may be cited as the "Minnesota Agricultural Property Tax Law."

Sec. 2. [Subd. 2.] The present general system of ad valorem property taxation in the state of Minnesota does not provide an equitable basis for the taxation of certain agricultural real property and has resulted in inadequate taxes on some lands and excessive taxes

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