

Sec. 2. Application for delayed assessment shall be on forms prescribed by the county assessor of St. Louis county. Where delayed assessment is granted, the assessor shall record a notice thereof with the register of deeds of St. Louis county which shall set forth the amount of full and true value to be added at the expiration of each two year period by reason of the delayed assessment. Filing fees shall be collected by the assessor from the person making application, and forwarded to the register of deeds together with the notice described above within 30 days of the granting of such delayed assessment. Only one application per structure may be granted with respect to any parcel.

Sec. 3. The purpose of this act is to provide an incentive to the improvement of older residential properties and thereby retard the growth of slums.

Sec. 4. Nothing contained herein shall prohibit the recognition, in determining the value of lands for taxation, of factors increasing the value of residential property which are independent of improvements made thereto.

Sec. 5. No application for delayed assessment hereunder shall be accepted by the county assessor of St. Louis county on or after July 1, 1971.

Approved June 6, 1969.

CHAPTER 1063—S. F. No. 2282

[Not Coded]

An act relating to Hennepin and Ramsey counties; setting fees to be collected by the sheriffs thereof; repealing all laws inconsistent herewith.

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

Section 1. **Hennepin and Ramsey counties; sheriffs' fees.** The fees to be charged and collected for the services listed herein by the sheriff of Hennepin and Ramsey counties shall be as follows, and no other or greater fees shall be charged for:

(1) Serving a summons, warrant, writ, subpoena, or any process issued by a court of record, \$2 for each person served;

(2) Mileage for all papers served, 15 cents per mile traveled;

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

(3) Compensation for physical levies, replevins, writs of attachment and garnishment, and like process, the hourly rate to be established by the county board, such rate to be in addition to the charges described in clauses (1) and (2);

(4) Conduct of sales and issuances of certificates of sale, \$6;

(5) Making diligent search and inquiry and returning summons when defendants cannot be found, \$1 plus mileage charges described in (2).

Sec. 2. All laws now in force relating to fees to be charged and collected by sheriffs of Hennepin and Ramsey counties inconsistent herewith are hereby repealed and superseded.

Sec. 3. This act becomes effective in Hennepin or Ramsey county upon its approval by the board of county commissioners of Hennepin or Ramsey counties and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved June 6, 1969.

CHAPTER 1064—S. F. No. 2299

An act relating to the exemption from taxation of pollution control devices; amending Minnesota Statutes 1967, Section 272.02.

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

Section 1. Minnesota Statutes 1967, Section 272.02, is amended to read:

272.02 Taxation; exempt property; pollution control devices. All property described in this section to the extent herein limited shall be exempt from taxation:

(1) All public burying grounds;

(2) All public schoolhouses;

(3) All public hospitals;

(4) All academies, colleges, and universities, and all seminaries of learning;

(5) All churches, church property, and houses of worship;

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