

CHAPTER 343—S. F. No. 345

[Coded]

An act permitting deduction of adoption expense from gross income for income tax purposes; amending Minnesota Statutes 1967, Section 290.09, by adding a subdivision.

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

Section 1. Minnesota Statutes 1967, Section 290.09, is amended by adding a subdivision to read:

Subd. 27. Income tax; adoption expense as deduction. The expenses he has incurred during the taxable year arising from his adoption of one or more children, including attorney fees; such total expense, however, shall not exceed \$450 per child adopted. If under the taxpayer's system of accounting, the expense is deductible in two different taxable years, the total deduction for the two years shall not exceed \$450 per child.

Approved May 9, 1969.

CHAPTER 344—H. F. No. 522

An act relating to eminent domain; providing for relocation assistance and moving expenses for persons affected by highway construction; authorizing compliance with federal highway relocation regulations; amending Minnesota Statutes 1967, Section 117.20, Subdivision 8.

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

Section 1. Minnesota Statutes 1967, Section 117.20, Subdivision 8 is amended to read:

Subd. 8. Eminent domain; relocation expense. In all eminent domain proceedings instituted by the state or any of its agencies or political subdivisions or any of its agencies, the following additional provisions shall control:

(a) In all cases a petition, describing the desired land, stating by whom and for what purposes it is proposed to be taken, and giving the names of all persons appearing of record or known to the petitioner to be the owners thereof, shall be presented to the district court of the county in which the land is situated praying for the appoint-

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ment of commissioners to appraise the damage which may be occasioned by such taking. Notice of the objects of the petition and of the time and place of presenting the same shall be served at least 20 days before such time of presentation upon all persons named in the petition as owners as defined in Minnesota Statutes, Section 117.02, Subdivision 3, and upon all occupants of such land in the same manner as a summons in a civil action. If any such owner be not a resident of the state, or his place of residence be unknown to the petitioner, upon the filing of an affidavit of the petitioner, his agent or attorney, stating that he believes that such owner is not a resident of the state and that he has mailed a copy of the notice to him at his place of residence, or that after diligent inquiry his place of residence cannot be ascertained by the affiant, then service may be made upon such owner by three weeks published notice. If the state be an owner, the notice shall be served upon the attorney general. No owner not served as herein provided shall be bound by such proceeding unless he voluntarily appears therein. Any owner shall be furnished a right-of-way map or plat of all that part of his land taken upon written demand, provided that the petitioner shall have ten days from the receipt of the demand within which to furnish the same. Any plans or profiles which the petitioner has shall be made available to the owner for inspection.

(b) The commissioners, having qualified according to law, shall meet as directed by the order of the appointment and hear the allegations and proofs of all persons interested touching upon the matters to them committed in accordance with the procedures set forth in section 117.08, except as hereinafter provided. Except for proceedings instituted by the state to acquire lands for the ~~interstate system of highways the establishment, location, construction, or maintenance of public highways~~, such commissioners may, in addition to their assessment and their award of the damages, in their discretion allow and show separately reasonable expenses for moving personal property which are reasonably expected to be incurred by a person occupying a residence and who is the fee owner, contract for deed vendee or lessee, but such amount shall in no event exceed \$299 \$300; where nonresidential property or a farm is being acquired, the commissioners may in their discretion allow and show separately the reasonable expenses of moving personal property within the state of Minnesota for a distance not to exceed 50 miles which are reasonably expected to be incurred by a person occupying the property as the fee owner, contract for deed vendee or lessee, but in no event shall this amount exceed \$3,000. In proceedings instituted by the state to acquire lands for the ~~interstate system of highways~~, the commissioners may, in addition to their assessment and award of damages, in their discretion provide that the state shall pay the actual expenses for

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moving personal property incurred by a person occupying a residence that is being taken, and who is the fee owner, contract for deed vendee, or lessee; but such amount shall in no event exceed \$200; when nonresidential property or a farm is being acquired the commissioners may, in addition to their assessment and award of damages, in their discretion provide that the state pay the actual expenses for moving personal property within the state of Minnesota for a distance not to exceed 50 miles which are incurred by a person occupying the property as the fee owner, contract for deed vendee, or lessee; but in no event shall this amount exceed \$2,000. In both of the latter two instances when the state is acquiring for the interstate system, the fee owner, contract for deed vendee, or lessee, in order to obtain moving expenses, shall submit to the state on forms provided by the state a written claim supported by received bills or other acceptable evidence of the expenses incurred, together with other information required, so that the state may receive federal participation in such moving costs. The commissioners, in all such proceedings including proceedings for the acquisition of lands for the ~~interstate system, establishment, location, construction, or maintenance of public highways~~, may in their discretion allow and show separately in addition to such separate assessment and award of the damages, reasonable appraisal fees not to exceed a total of \$150 \$300.

(c) Such appeal may be noticed for trial as in the case of a civil action, and the court may direct that issues be framed, and require other parties to be joined and to plead therein when necessary for the proper determination of the questions involved. The cause shall be tried by a jury, unless the parties otherwise agree, and the court or jury trying the same shall reassess the damages and apportion the same as justice may require. Whenever the state is acquiring property, the jury or court shall show in the verdict or order the amount of the award of damages which is to reimburse the owner and tenant or lessee, for the value of the land taken, and the amount of the award of damages, if any, which is to reimburse the owner and tenant or lessee for damages to other property involved. The amounts awarded to each person shall also be shown separately. Except as herein otherwise provided, the trial shall be conducted and the cause disposed of according to the rules applicable to ordinary civil actions in the district court. A commissioner in a condemnation proceeding may be called by any party as a witness to testify as to the amount of the award of the commissioners.

(d) The court may, in its discretion, after a verdict has been rendered on the trial of an appeal allow as taxable costs reasonable appraisers' fees ~~not to exceed \$150 for each appraiser and for not~~

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more than two appraisers. The court may, in its discretion, *except in proceedings for the acquisition of lands for the establishment, location, construction, or maintenance of public highways*, allow as taxable costs reasonable expenses for moving personal property incurred by a person occupying a residence and who is the fee owner, contract for deed vendee or lessee but such amount shall in no event exceed \$200 \$300. Where nonresidential property or a farm has been acquired, the court may in its discretion allow as taxable costs the reasonable expenses of moving personal property within the state of Minnesota for a distance not to exceed 50 miles if such expenses have been incurred by a person occupying the property as the fee owner, contract for deed vendee, or lessee, but in no event shall this amount exceed \$3,000. The court may in its discretion allow such moving costs and appraisers' fees whether or not the parties entitled thereto are the prevailing parties. *If moving costs are allowed by the court, in these cases arising out of land acquisition for the interstate system of highways, the person to receive such costs shall submit to the state on forms provided by the state a written claim supported by receipted bills or other acceptable evidence of the expenses incurred, together with other information required, so that the state may receive federal participation in such moving costs.* No costs shall be taxed by the state against any other party.

(e) *In all proceedings instituted by the state to acquire lands for the establishment, location, construction, improvement, or maintenance of public highways within the state, irrespective of federal financial participation in any phase thereof, the state, as a cost of right-of-way acquisition and construction, is authorized to provide relocation assistance and moving cost payments to those individuals and businesses eligible for such assistance and payments by virtue of the provisions of the Federal Aid Highway Act of 1968, 23 U.S.C. Sections 501 to 511, any acts in amendment thereto, any regulations duly adopted pursuant thereto; or regulations duly adopted by the commissioner of highways, state of Minnesota pursuant to law. The commissioner of highways is authorized to cooperate to the fullest extent with federal authorities, and he shall take all necessary action in order to insure that the relocation assistance and moving cost payments are provided in such a manner so as to insure federal financial participation in all that relates to highway matters. Nothing contained in this paragraph shall be construed as creating in any condemnation proceedings brought by the state for highway purposes under its power of eminent domain any element of damages not recognized on August 23, 1968.*

Sec. 2. [117.20] [Subd. 8a.] *If retroactive federal financial participation is forthcoming, the relocation assistance and*

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moving cost payments to individuals and businesses eligible under the provisions of section 1, clause (e), shall be made retroactively to August 23, 1968. Failing retroactive federal financial participation section 1, clause (e), becomes effective on passage.

Approved May 9, 1969.

CHAPTER 345—H. F. No. 797

[Not Coded]

An act relating to the issuance and sale of Minnesota trunk highway bonds under the provisions of Minnesota Constitution, Article IX, Section 6, and Article XVI, Section 12; repealing Laws 1967, Chapter 873, Section 2.

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

Section 1. **Trunk highway bonds; expenditure of proceeds; repealer.** Laws 1967, Chapter 873, Section 2 is repealed.

Approved May 9, 1969.

CHAPTER 346—H. F. No. 1101

[Coded]

An act establishing the John A. Johnson memorial highway.

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

Section 1. **[161.14] [Subd. 14.] John A. Johnson Memorial Highway.** That portion of trunk highway marked No. 5 commencing in the city of St. Paul, to interstate highway marked No. 494, and that portion of trunk highway marked No. 169 from the intersection of interstate highway marked No. 494 to the city of St. Peter is hereby named and designated as the "John A. Johnson Memorial Highway."

Approved May 9, 1969.

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