

referred to the commissioner of taxation and his decision shall be final. When a unit is occupied by two or more individuals and more than one such individual is able to qualify as a claimant, and some or all such qualified individuals are not related such as a husband and wife, such individuals may determine between them as to who the claimant shall be. If they are unable to agree, the matter shall be referred to the commissioner of taxation and his decision shall be final.

Sec. 2. *This act applies to rent accrued in 1969 and subsequent years.*

Approved May 23, 1969.

CHAPTER 648—H. F. No. 1420

[Coded]

An act relating to towns; granting certain contractual powers to towns.

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

Section 1. [365.025] **Towns; contracts.** Notwithstanding any law to the contrary, the town board shall have power to make such contracts as may be deemed necessary or desirable to make effective any power possessed by the town. The town may purchase personal property through a conditional sales contract and real property through a contract for deed under which contracts the seller is confined to the remedy of recovery of the property in case of non-payment of all or part of the purchase price, which shall be payable over a period of not to exceed five years. When the contract price of property to be purchased by contract for deed or conditional sales contract exceeds one percent of the assessed valuation of the town, the town may not enter into such a contract for at least ten days after publication in the official newspaper of a board resolution determining to purchase property by such a contract; and, if before the end of that time a petition asking for an election on the proposition signed by voters equal to ten percent of the number of voters at the last regular town election is filed with the clerk, the town may not enter into such a contract until the proposition has been approved by a majority of the votes cast on the question at a regular or special election.

Approved May 23, 1969.

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