

*beverages; authorizing a sentencing court to stay imposition or execution of sentence of a convicted person, on certain conditions; amending Minnesota Statutes 1967, Section 169.121, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1967, Section 169.121, is amended by adding a subdivision to read:

*Subd. 6. Highway traffic; stay of sentence. The court may stay imposition or execution of any sentence authorized by subdivision 3 or 4 of this section of Minnesota Statutes upon a medical recommendation and on the condition that the convicted person submit to medical treatment in a suitable public or private institution. A stay of imposition or execution shall be in the manner provided in Minnesota Statutes, Section 609.135.*

Approved May 26, 1969.

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#### CHAPTER 745—H. F. No. 238

[Coded]

*An act relating to taxation; providing that taxes and unpaid special assessments on property acquired by the state or a political subdivision be paid and providing for payments in lieu of taxes.*

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

Section 1. [272.68] **Payment of taxes and assessments on property acquired by state.** [Subdivision 1.] When the state or a political subdivision of the state acquires a fee interest in property before forfeiture, by any means, provision must be made to pay all taxes, including all unpaid special assessments and future installments thereof, unpaid on the property at the date of acquisition. For the purpose of this act, the date of acquisition shall be the date on which the acquiring authority shall be entitled under law to take possession of the property except in cases of condemnation, the date of acquisition shall be the date of the filing of the petition in condemnation. Taxes which become a lien on such property after the date of

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

acquisition and before the condemning authority is by law entitled to actually take possession thereof shall, if paid by the owner, be added to the award, and if not so paid, shall be paid by the condemning authority. Taxes lawfully levied shall not be abated. This section shall not be construed to require the payment of accrued taxes and unpaid assessments on the acquired property which exceed the fair market value thereof. The state or a subdivision acquiring property may make provisions for the apportionment of the taxes and unpaid assessments if less than a complete parcel is acquired. If this section is violated, the attorney general shall collect the amount of unpaid taxes from the subdivision which acquired the property.

Sec. 2. [272.68] [Subd. 2.] Property otherwise taxable, which is acquired by subdivisions of government shall remain taxable until the acquiring authority is by law or by the terms of a purchase agreement entitled to actually take possession thereof.

Sec. 3. [272.68] [Subd. 3.] If the acquiring authority permits a person to occupy the property after the acquiring authority has become entitled to actual possession, the authority shall charge a reasonable rental therefor and shall pay to the county treasurer to be distributed in the same manner as property taxes 30 percent of the rental received, or such percentage as may be otherwise provided by law.

Sec. 4. [272.68] [Subd. 4.] When the political subdivision is a housing and redevelopment authority which has obtained the right to take possession of a property in a redevelopment project area, it may lease the property to the previous occupant for temporary use pending the relocation of the former occupant's residence or business or may relocate such former occupant in any other property owned by it in such project area. The authority may agree with the municipality to the payment of certain sums in lieu of taxes on said property during such temporary occupancy in which event the payment of the sum agreed upon shall be in lieu of taxes as provided in Section 462.575 and the provisions of Section 272.01, subdivision 2, and Section 273.19 shall not apply to such property or to the use thereof.

Sec. 5. This act is effective July 1, 1969.

Approved May 26, 1969.

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