

program budgeting for all state departments and agencies. Such program budget system shall, to the greatest extent practicable, emphasize alternative approaches in the program development and criteria for performance evaluation and measurement. All state departments and agencies shall cooperate with the commissioner to assure implementation of program budgets which meet the requirements of the commissioner and which give due regard to the requirements of the various departments and agencies involved.

Approved May 31, 1969.

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CHAPTER 890—S. F. No. 1495

*An act relating to taxation; requiring the general property tax statements to show the amount of tax for each taxing district; amending Minnesota Statutes 1967, Section 276.04.*

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

Section 1. Minnesota Statutes 1967, Section 276.04, is amended to read:

**276.04 Taxation; property tax statements; contents.** On receiving the tax lists from the county auditor, the county treasurer shall, if directed by the county board, give three weeks' published notice in a newspaper specifying the rates of taxation for all general purposes and the amounts raised for each specific purpose. ~~and He shall, whether or not directed by the county board, in counties over 50,000 population according to the 1960 federal census, cause to be printed on the back of all tax receipts and tax statements, or on an attachment, a tabulated statement of the rates of taxation and amounts the dollar amount due to each taxing authority and the amount to be paid to the state of Minnesota from the parcel of real property for which a particular tax statement is prepared. The dollar amounts due the state, county, township or municipality and school district shall be separately stated but the amounts due other taxing districts, if any, may be aggregated.~~ The county treasurer shall mail to taxpayers statements of their personal property taxes due, such statements to be mailed not later than February 15, statements of their real property taxes due shall be not later than May 15; provided, that the validity of the tax shall not be affected by failure of the treasurer to mail such statement. Such statements shall contain the market value, as defined in section 272.03, subdivision 8, used in determining the tax. If so directed by the county board, he shall visit places in the county as he

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

deems expedient for the purpose of receiving taxes and the county board is authorized to pay the expenses of such visits and of preparing duplicate tax lists.

Sec. 2. *This act is effective January 1, 1970.*

Approved May 31, 1969.

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CHAPTER 891—S. F. No. 1971

*An act relating to taxation; providing for the tax clearance of certain homesteads; amending Minnesota Statutes 1967, Section 291.14, Subdivision 2.*

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

Section 1. Minnesota Statutes 1967, Section 291.14, Subdivision 2, is amended to read:

Subd. 2. **Taxation; tax clearance; homesteads.** (1) Except as provided in clause (4) of this subdivision, where a lien for inheritance tax imposed under this chapter may be enforced against real property transferred to surviving joint tenants, or upon property transferred by a decedent during such decedent's lifetime, the surviving joint tenants or the transferees of the property so transferred by the decedent shall file on a form prescribed by the commissioner a schedule of non-probate assets listing the property or interest taxable. Any tax due on the transfer of such property or interest to the surviving joint tenants or to the transferees of the property so transferred by the decedent shall be reported on an inheritance tax return filed with the commissioner pursuant to Minnesota Statutes 1965, Section 291.09, and shall be a lien upon the interest of the surviving joint tenants or the transferees, until paid, and the surviving joint tenants or the transferees shall be personally liable for such tax to the extent of the value of such property.

(2) No lien shall be enforced against real property subject to the provision of clause (1) of this subdivision unless the state shall assert the same by filing a statement of such lien in the office of the register of deeds or registrar of titles in the county wherein such real estate may be situated within ten years from the date of recording a copy of the death record of the deceased joint tenant or deceased

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