

employee and as part of his compensation arrangement, the governing body of any city, village, borough, town, county, school district, public corporation, public authority, special district or other political subdivision, or the commissioner of administration of the state of Minnesota may negotiate and purchase an individual annuity contract from a company licensed to do business in the state of Minnesota for an officer or employee for retirement or other purposes and may make payroll allocations in accordance with such arrangement for the purpose of paying the entire premium due or to become due under such contract. The allocation shall be made in a manner which will qualify the annuity premiums, or a portion thereof, for the benefit afforded under Section 403 (b) of the current Federal Internal Revenue Code or any equivalent provisions of subsequent federal income tax law. The officer or employee shall own such contract and his rights thereunder shall be nonforfeitable except for failure to pay premiums. This act shall be applied in a nondiscriminatory manner to officers and employees of the political subdivisions herein named.

Approved May 14, 1971.

CHAPTER 267—S.F.No.790

[Not Coded]

An act relating to special intermediate school district No. 916 in the counties of Ramsey and Washington; permitting provision of facilities for instruction in special education; providing the method for tax levies and issuance of certificates of indebtedness; amending Laws 1969, Chapter 775, Section 1; Section 3, Subdivision 2; and Section 4, Subdivision 2.

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

Section 1. Laws 1969, Chapter 775, Section 1, is amended to read:

Section 1. **RAMSEY AND WASHINGTON COUNTIES; INTERMEDIATE SCHOOL DISTRICT; ESTABLISHMENT.** Notwithstanding any other law to the contrary, two or more of the independent school districts numbered 621, 622, 623, and 624 of Ramsey county, and independent school districts numbered 832 and 834 of Washington county, are hereby authorized to enter into an agreement to establish a special intermediate school district ~~to provide for vocational education~~ upon majority vote of the full membership of each of the boards of the districts entering into the

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agreement. When such resolution has been adopted by the board of one of the districts, it shall be published once in a newspaper of general circulation in said district. If a petition for referendum on the question of said district entering into such agreement is filed with the clerk of the said board within 60 days after publication of such resolution, signed by the qualified voters of said district equal to five percent of the number of voters at the last annual school election. No board shall enter into such agreement until the question of whether the district shall enter into the agreement has been submitted to the voters of said district at a special election. Said election shall be conducted and canvassed in accordance with Minnesota Statutes, Section 123.32.

If a majority of the total number of votes cast on the question within said district is in favor of the question, the board of said school district may thereupon proceed to enter into an agreement to establish the special intermediate school district for purposes herein described. Such school district so created shall be known as northeastern metropolitan intermediate school district, state of Minnesota. The commissioner of education shall assign an appropriate identification number as provided by Minnesota Statutes, Section 122.03.

Sec. 2. Laws 1969, Chapter 775, Section 3, Subdivision 2, is amended to read:

Subd. 2. It shall be the duty and the function of the intermediate district to furnish ~~vocational school facilities~~ to every person eligible therefor residing in any part of such district and such other resident of the state as provided by law the following:

(a) Vocational school facilities and instruction in vocational-technical education;

(b) Facilities for and instruction in special education.

Sec. 3. Laws 1969, Chapter 775, Section 4, Subdivision 2, is amended to read:

Subd. 2. The intermediate school board may in each year for the purpose of paying any administrative, planning, operating, or capital expenses incurred or to be incurred certify to each ~~participating school district its proportionate share based upon assessed valuation a tax levy which shall never in any year exceed five mills, exclusive of debt service, on each dollar of assessed valuation of all taxable property. Each participating school district shall include its proportionate share of such tax levy as certified to it in its next tax levy which it shall certify to the county auditor or auditors, and shall remit the collections of such levy to the intermediate board promptly when received.~~ county auditor of each county in which said intermediate school district shall lie, as a single taxing district, a tax levy which

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shall never in any year exceed five mills, exclusive of debt service, on each dollar of assessed valuation of all taxable property within said intermediate school district. Said annual tax levy shall be certified pursuant to Minnesota Statutes 1969, Section 124.02. Upon such certification the county auditor or auditors and other appropriate county officials shall levy and collect such levies and remit the proceeds of collection thereof to the intermediate school district as in the case with independent school districts. Such levy shall not be included in computing the limitations, if any, upon the levy of any district the intermediate district or any of the participating districts under Minnesota Statutes 1967, Section 275.12. After such levies have been certified to the appropriate county officials the intermediate school board may issue and sell by negotiation or at public sale its certificates of indebtedness in anticipation of the collection of such levies, but in aggregate amount such as will not exceed the portion of such tax levy which is then not collected and not delinquent.

Sec. 4. EFFECTIVE DATE. This act shall take effect upon the approval of a majority of the governing body of special intermediate school district No. 916 and upon compliance with Minnesota Statutes 1969, Section 645.021, except the last sentence of Section 645.021, Subdivision 1, shall not apply to this act.

Approved May 14, 1971.

CHAPTER 268—S.F.No.816

[Not Coded]

An act relating to the city of Worthington; imposing certain limitations on taxation of any agricultural property annexed to the city.

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

Section 1. WORTHINGTON, CITY OF; TAXATION; ANNEXED AGRICULTURAL PROPERTY. Upon annexation of any unincorporated area to the city of Worthington, annexed tracts of land which are in excess of five acres and are used for agricultural purposes shall be taxed at a rate not to exceed the average tax rate on agricultural lands for the same year in all of the towns in the county.

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