(2) Religious corporations authorized by Minnesota Statutes, Chapter 315, may be formed under that chapter or under this chapter.

(3) This chapter does not apply to a religious corporation unless it is formed under this chapter or has elected to come under this chapter in the manner prescribed by section 317.04, subdivision 3, but a religious corporation, whether or not formed or electing to come under this chapter, may avail itself, where applicable, of sections 317.26 to 317.69 of this chapter in lieu of chapters 315 and 300.

Sec. 27.   REPEAL. Minnesota Statutes 1969, Sections 159.01, 159.02, 159.03, 159.04, 159.05, 159.06, 159.07, 159.08, 159.09, 159.10, 159.11, 159.12, 159.13, 159.14, 159.15, 159.16, 159.17, 159.18, 159.19, 159.21, 159.22, 159.23, 159.24, 159.25, 159.26, 159.27, 159.28, 159.29, 159.30, 159.31, 159.32, 159.33, 159.34, 159.35, 159.36, 159.37, 159.38, 159.39, 159.40, 159.50, 309.10, 309.11, 309.12, 309.13, 309.14, 309.15, 309.16, 309.17, 309.171, and 309.175 are repealed.

Sec. 28.   EFFECTIVE DATE. This act shall take effect on August 1, 1971.

Approved May 27, 1971.

CHAPTER 569—H.F.No.985

[Coded in Part]

An act relating to taxation; providing for rural service districts containing platted land; amending Minnesota Statutes 1969, Section 272.67, by adding a subdivision.

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

Section 1.   Minnesota Statutes 1969, Section 272.67, is amended by adding a subdivision to read:

Subd. 8. TAXATION; RURAL SERVICE DISTRICTS; PLAT-TED LAND. Notwithstanding the provisions of subdivisions 2 and 5, of this section, a rural service district established by any city, village or borough may include platted parcels of land which the governing body determines to be rural in character and not developed for urban residential, commercial, or industrial purposes.   Whenever any lot or portion of a platted parcel which is included in the rural service district is developed for commercial, industrial or urban residential purposes, or basic urban services such as sewer, water, or street improvements are extended to any such lot or portion, the governing body shall transfer the entire platted parcel to the urban service district.   The governing body of such city, village or borough shall

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

annually review the tax ratio applicable to such platted parcels as determined under subdivision 2, of this section, and shall annually review the status of all such platted parcels to determine whether such parcels continue to qualify for inclusion in the rural service district.

Approved May 27, 1971.

CHAPTER 570—H.F.No.993

An act relating to property taxes; amending Minnesota Statutes 1969, Section 272.02.

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

Section 1.   Minnesota Statutes 1969, Section 272.02, is amended to read:

272.02 TAXATION; EXEMPT PROPERTY; EXCEPTIONS. Subdivision 1. GENERAL PROVISIONS. Except as provided in other subdivisions of this section, all property described in this section to the extent herein limited shall be exempt from taxation:

(1) All public burying grounds;

(2) All public schoolhouses;

(3) All public hospitals;

(4) All academies, colleges, and universities, and all seminaries of learning;

(5) All churches, church property, and houses of worship;

(6) Institutions of purely public charity;

(7) All public property exclusively used for any public purpose;

(8) All natural cheese held in storage for aging by the original Minnesota manufacturer;

(9) (a) Class 2 property of every household of the value of $100, maintained in the principal place of residence of the owner thereof. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commissioner assessed to such household, and extend the levy of taxes upon the remainder only. The term "household" as used in this section is defined to be a domestic establishment maintained either (1) by two

Changes or additions indicated by underline, **deletions by** strikeout.