

Section 1. **DULUTH, TOWN OF; VILLAGE POWERS.** The town of Duluth in St. Louis county shall have and possess in addition to all other powers now or hereafter granted to it, the same power and the same authority now possessed by villages under the laws of this state insofar as such powers are enumerated in Minnesota Statutes, Sections 412.111, 412.221, 412.191, 412.231, 412.301, and 412.871.

Sec. 2. This act takes effect when approved by the town board of supervisors of the town of Duluth, and upon compliance with Minnesota Statutes, Section 645.021.

Approved June 4, 1971.

CHAPTER 747—S.F.No.1864

An act relating to taxation; revising the homestead classification for ad valorem taxes; amending Minnesota Statutes 1969, Section 273.13, Subdivision 7.

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

Section 1. Minnesota Statutes 1969, Section 273.13, Subdivision 7, is amended to read:

Subd. 7. **TAXATION; HOMESTEAD CLASSIFICATION, AD VALOREM; CLASS 3c, 3cc.** All other real estate, except as provided by classes 1 and 3cc, which is used for the purposes of a homestead, shall constitute class 3c, and shall be valued and assessed at 25 percent of the full and true value thereof. The property tax to be paid on class 3c property as otherwise determined by law, regardless of whether or not the true and full value is in excess of \$4,000, for all purposes except the payment of principal or interest on bonded indebtedness, shall be reduced by 35 percent of the amount of such tax; provided that the amount of said reduction shall not exceed \$250. If the full and true value is in excess of the sum of \$4,000, the amount in excess of that sum shall be valued and assessed as provided for by class 4. The first \$4,000 full and true value of each tract of such real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except as specifically provided otherwise by law. All real estate which is used for the purposes of a homestead by any blind person, as defined by section 256.12; or by any person (hereinafter referred to as veteran) who served in the active military

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or naval service of the United States and who is entitled to compensation under the laws and regulations of the United States for permanent and total service-connected disability due to the loss, or loss of use, by reason of amputation, ankylosis, progressive muscular dystrophies, or paralysis, of both lower extremities, such as to preclude motion without the aid of braces, crutches, canes, or a wheel chair, and who with assistance by the administration of veterans affairs has acquired a special housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, shall constitute class 3cc and shall be valued and assessed at five percent of the full and true value thereof. The property tax to be paid on class 3cc property as otherwise determined by law, regardless of whether or not the true and full value is in excess of \$4,000, for all purposes except the payment of principal or interest on bonded indebtedness, shall be reduced by 35 percent of the amount of such tax; provided that the amount of said reduction shall not exceed \$250. If the full and true value is in excess of the sum of \$8,000, the amount in excess of that sum shall be valued and assessed as provided in class 4 at 33 1/3 percent in the case of agricultural land used for a homestead and 40 percent in the case of all other real estate used for a homestead.

Sec. 2. This act shall be effective January 2, 1972.

Approved June 4, 1971.

CHAPTER 748—S.F.No.1905

An act relating to taxation; regulating the distribution of revenue received from cigarette taxes; repealing Laws 1969, Chapter 399, Section 37; amending Minnesota Statutes 1969, Section 297.26.

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

Section 1. **TAXATION; CIGARETTE TAXES; DISTRIBUTION OF REVENUE.** Laws 1969, Chapter 399, Section 37, is repealed.

Sec. 2. Minnesota Statutes 1969, Section 297.26, is amended to read:

297.26 REVENUE DISTRIBUTION. All revenues derived from taxes, penalties and interest under sections 297.21 to 297.26 shall be deposited by the commissioner in the state treasury general fund and

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