

in which case the final report shall be filed on or before the last day of the extension. The commission may file a partial report at any time. Commission reports shall be signed by not less than a majority of the members of the commission and shall state the scope of its study and its recommendations that a change is not necessary or desirable or that one or more of the options provided in this act be implemented but may include such other conclusions or recommendations as the commission determines. If the report contains a recommendation that a referendum be held on an option, the referendum shall be held as provided in section 12.

Subd. 5. **SUCCESSIVE COMMISSIONS AUTHORIZED.** After a study commission has filed its final report a new study commission may be established but not before three years shall have expired after the filing of the commission report unless the appointing judge concurs in the request for the appointment of a new study commission.

Sec. 14. The revisor of statutes is directed in any printing of the statutes subsequent to January 1, 1974, to change the title of county administrator found in Minnesota Statutes, Sections 375.48 to 375.50, to that of executive secretary to the county board or executive secretary as appropriate.

Sec. 15. **EFFECTIVE DATE.** This act is effective on July 1, 1973.

Approved May 23, 1973.

CHAPTER 543—S.F.No.256

An act relating to taxation; providing for the payment of taxes and assessments on property acquired by the state or a political subdivision thereof; amending Minnesota Statutes 1971, Sections 117.135; and 272.68, Subdivision 1.

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

Section 1. Minnesota Statutes 1971, Section 117.135, is amended to read:

117.135 TAXATION; EMINENT DOMAIN PROCEEDINGS; PAYMENT; TAXES AND ASSESSMENTS. Subdivision 1. In all eminent domain proceedings taxes and assessments imposed upon

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the acquired property shall be compensated for as provided by section 272.68, except the state highway department, as the acquiring authority, shall pay all taxes, including all unpaid special assessments and future installments thereof, as provided in subdivision 2.

Subd. 2. When the state highway department 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 section, the date of acquisition shall be either the date on which the department enters into a written agreement to purchase the property or, in cases of condemnation, the date of acquisition shall be the date of the award of the court-appointed commissioners; except where the provisions of section 117.042 are exercised and apply, in which case the date of acquisition will be the date on which the state highway department is entitled to take possession. Taxes lawfully levied shall not be abated. This subdivision 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 highway department in acquiring property may make provisions for the apportionment of the taxes and unpaid assessments if less than a complete parcel or tract is acquired.

If such accrued taxes and unpaid assessments are not paid as hereinabove required, then the county auditor of the county in which the acquired property is located shall notify the state auditor of the pertinent facts, and the state auditor shall divert an amount equal to such accrued taxes and unpaid assessments from any funds which are thereafter to be distributed by the state auditor or the state treasurer to the state highway department from the trunk highway fund, and shall pay over such diverted funds to the county treasurer of the county in which the acquired property is located in payment of such accrued taxes and unpaid assessments.

Subd. 3. If the state highway department permits a person or business to occupy a property for a period of more than 120 days after the date of acquisition, the department shall thereafter charge a reasonable rental therefor in accordance with the provisions of section 161.23, subdivision 3.

Sec. 2. Minnesota Statutes 1971, Section 272.68, Subdivision 1, is amended to read:

272.68 PAYMENT OF TAXES AND ASSESSMENTS ON PROPERTY ACQUIRED BY THE STATE. Subdivision 1. When the state or a political subdivision of the state, except the state highway department, 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

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thereof, unpaid on the property at the date of acquisition. For the purpose of this section, 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 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 subdivision 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 such accrued taxes and unpaid assessments are not paid as hereinabove required, then the county auditor of the county in which the acquired property is located shall notify the state auditor of the pertinent facts, and the state auditor shall divert an amount equal to such accrued taxes and unpaid assessments from any funds which are thereafter to be distributed by the state auditor or the state treasurer to the acquiring authority, and shall pay over such diverted funds to the county treasurer of the county in which the acquired property is located in payment of such accrued taxes and unpaid assessments.

Approved May 23, 1973.

CHAPTER 544—S.F.No.257

An act relating to highways; authorizing the commissioner of highways to lease certain real estate acquired for trunk highway purposes, and providing for the distribution of rents therefor; amending Minnesota Statutes 1971, Section 161.23, Subdivision 3.

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

Section 1. Minnesota Statutes 1971, Section 161.23, Subdivision 3, is amended to read:

Subd. 3. **HIGHWAYS; EXCESS REAL ESTATE ACQUISITION; LEASING.** *The commissioner may lease for the term between the acquisition and sale thereof and for a fair rental rate*

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