

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~~.

and upon such terms and conditions as he deems proper, any excess real estate acquired under the provisions of this section, and any real estate acquired in fee for trunk highway purposes and not presently needed therefor. All rents received from the leases shall be paid into the state treasury. Seventy percent of the rents shall be credited to the trunk highway fund. The remaining thirty percent shall be paid to the city, village, borough, or township county treasurer where the real estate is located, and shall be distributed in the same manner as real estate taxes.

Approved May 23, 1973.

CHAPTER 545—S.F.No.325

[Not Coded]

An act relating to the claim of Carlton county; arising from agreement of highway department to participate in costs of improvement of county road 6; appropriating money for the payment thereof.

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

Section 1. **APPROPRIATION; CARLTON COUNTY; CLAIM FOR ROAD RECONSTRUCTION.** There is appropriated from any moneys in the state treasury credited to the trunk highway fund, or funds accredited thereto from highway patrol fines or other sources, a sum not to exceed \$100,000 to compensate Carlton county of Minnesota, for one half of the cost, not to exceed \$100,000, of the construction and engineering for the reconstruction of county road 6 between county road 61 in village of Barnum and trunk highway 35.

Sec. 2. This act takes effect upon final enactment.

Approved May 23, 1973.

CHAPTER 546—S.F.No.342

[Coded in Part]

An act relating to motor vehicles; definition and length of trailers and vehicle combinations; amending Minnesota Statutes

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