

petition shall be signed by at least six freeholders for each 100 inhabitants; when the population thereof is over 2,000 the petition shall be signed by at least four freeholders for each 100 inhabitants. Likewise the freeholders of any school district may petition the public examiner in the same manner and he shall be subject to the same restrictions regarding the scope and period of audit, provided that the petition shall be signed by at least ten freeholders for each 50 resident pupils in average daily attendance membership during the preceding school year as shown on the records in the office of the county superintendent of schools commissioner of education. In no case shall the petition for an examination of a town bear the names of less than 25 freeholders; and in the case of a city, borough, or village having a population over 2,000 said petition shall be signed by not less than 120 freeholders; and provided, that in the case of school districts and all other cities, villages, and boroughs, said petition shall be signed by at least ten freeholders. At the time it is circulated, every petition shall contain a statement that the cost of the audit will be borne by the city, village, borough, town, or school district as provided by law. Before such petition is delivered to the public examiner it shall be presented to the auditor of the county in which such city, borough, town, village, or school district is situated, who shall determine whether such petition is signed by the required number of freeholders and shall certify such fact thereon, and such certificate shall be conclusive evidence thereof in any action or proceeding for the recovery of the costs, charges and expenses of any examination made pursuant to such petition.

Approved April 2, 1973.

CHAPTER 72—S.F.No.745

[Not Coded]

An act authorizing the city of Mankato to establish and maintain a downtown mall.

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

Section 1. **MANKATO, CITY OF; DOWNTOWN MALL AUTHORIZED.** Subdivision 1. The city of Mankato in Blue Earth county may, by ordinance adopted by its council in accordance with the city charter and this act, designate certain streets and alleys within its central business district as a mall primarily for pedestrian use, which mall may be open or covered as the council directs,

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and may establish standards and procedures regulating the use of said area, including pedestrian systems, special lighting, similar systems, public facilities constructed therein, open space to be created, and the proposed operations of said mall.

Subd. 2. If the city council determines that limitation of the use of certain designated streets and alleys by vehicles is in the best interests of the city, and of a benefit to adjoining and abutting property owners, and that the same is essential to carrying out the purposes of this act, the city council may so limit such use; provided, however, that any ordinance limiting use of streets and alleys shall provide reasonable and convenient routes for vehicles traveling through said area to other parts of the city, and that all owners of property abutting on streets and alleys in the project are provided reasonable and adequate means of receiving and delivering merchandise and materials to and from such property.

Sec. 2. CITY OF MANKATO; SPECIAL POWERS. The city of Mankato, in addition to powers prescribed elsewhere, may:

(a) Purchase, own, construct, and otherwise acquire buildings, easements and capital improvements to be located permanently or used exclusively in the mall area, provided they are deemed necessary in connection with this project;

(b) Enter into contracts on behalf of the city for the operation, acquisition, or maintenance of any of the facilities utilized or to be constructed under this act;

(c) Lease space to private individuals or corporations within the mall area under the terms of this act;

(d) Acquire property or easements through negotiation or eminent domain, to carry out the purposes of this act, which acquisition is hereby stated to have a public purpose;

(e) Adopt regulations in connection with the use of said mall for any purpose or activity under the authority of this act and for the purposes herein stated;

(f) Adopt a plan providing for the location and distribution within the mall area for furniture, sculpture, traffic control devices, trees, flowers, lighting, heating and cooling facilities, and any other equipment or properties placed or installed in the mall area whether owned by the city or not, and license and regulate the operation and maintenance thereof. Any furniture, structure, facility, or use located or permitted pursuant to such plan shall not, by reason of such location or use, be deemed a nuisance or unlawful obstruction or condition, and neither the city nor any user acting thereunder shall be liable for any injury to person or property,

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unless such furniture, structure, facility, or use thereof shall be negligently constructed, maintained, or operated.

(g) Regulate traffic and the hours that the mall is open to the public, and the types of services to be allowed in the arcades, sidewalks and streets;

(h) Install special lighting systems, street signs, street furniture, landscaping, facilities for the sale and display of merchandise on streets and public property in the mall area;

(i) Control, lease, and otherwise deal in air rights in and over said mall;

(j) Make all contracts, execute all instruments, and do all things necessary or convenient in the exercise of the powers herein granted in order to effectuate the purposes of this act;

(k) Enter into and perform such contracts and agreements with all individuals, other municipalities, political subdivisions, or state agencies as may be proper and feasible for the operation of any of the facilities constructed hereunder;

(l) Apply for grants from any authorized agency of the state, or of the United States, or any other source;

(m) Issue bonds to finance such improvements and developments incidental to the success of the mall area in accordance with Minnesota Statutes, Chapter 475;

(n) As a lessor, reenter leased premises upon default of the lessee and operate or release the project in such manner as may be authorized or required by the provisions of the lease; provided, however, that this authorization shall not be construed to allow the city to operate a business in any manner whatsoever;

(o) Regulate access to the mall area, pedestrian skyways, and other systems and conditions under which access is allowed;

(p) Install special removal systems for accumulations of every kind, including snow, garbage, and mercantile waste products;

(q) Require private developers to construct buildings so as to accommodate and support such mall structures which are part of the downtown mall.

Sec. 3. ADOPTION OF PLAN. The city council may, after recommendations from its planning agency and after public hearings, notice of which shall have been published in the official newspaper not less than five days before the hearing, enact an ordinance in accordance with the city charter establishing a com-

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prehensive mall area plan. Said plan shall be submitted to the housing and redevelopment authority of the city of Mankato for its examination and recommendations. The ordinance may from time to time be amended.

Sec. 4. MAINTENANCE AND IMPROVEMENT OF MALL; ASSESSMENT. Subdivision 1. A mall established pursuant to this act may be maintained, improved, and operated, and the cost of the same paid by any and all means authorized by city charter and state law. The amount of assessment against property for maintenance, improvement and operation of said mall shall be assessed against property abutting as well as included within the mall, based upon the benefits received. The council may annually cause an estimate to be made of the cost of operation, improvement and maintenance of the mall for the following fiscal year. Assessments based thereon shall be certified by the council to the county auditor of Blue Earth county for collection. Said county auditor shall remit to the city of Mankato all sums collected by reason of such assessment. The city shall comply with applicable statutory requirements relating to local improvements and special assessments, Minnesota Statutes, Chapter 429, and pertinent city charter or ordinance provisions. A public hearing shall be held and notice of the time, place and purpose of the hearing shall be published in the official newspaper of the city of Mankato at least ten days prior to the day of hearing. For the purpose of giving mailed notice, the city clerk, under the direction of the city council, may use any appropriate records to determine the names and addresses of the owners. A copy of the notice and a list of the owners and addresses to which notice was sent shall be attested to by the city clerk, and shall be made a part of the record of the proceedings. The failure to give notice to an individual property owner, or defects in the notice, shall not invalidate the notice of the proceedings, provided a bona fide attempt to comply with these provisions has been made, and said properties may thereafter be assessed for benefits in the manner provided in Minnesota Statutes, Section 429.101.

Subd. 2. The mall may be improved after its adaption from regular street use and the costs of such improvements may be assessed upon benefited properties and otherwise paid as provided by subdivision 1. A mall improvement includes, but is not limited to, facilities for seating persons, cafe tables, shelters, trees, shrubbery, sculpture, news stands, lighting, trash receptacles, and other items of a similar nature that will, in the council's judgment, enhance the free movement, safety, convenience of the pedestrians, and benefit the adjoining property owners and tenants.

Sec. 5. POLICE POWERS. Notwithstanding establishment of a mall or improvement of a street or any portion of a street as part of such mall or any limitation of the use thereof by private vehicles, the city retains at all times its full police powers and such

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other powers and rights pertaining to such street or streets as it has heretofore had.

Sec. 6. TAX EXEMPTION. Mall structure pedestrian concourses and public parking structures developed pursuant to this act are public property to be used for essential public and governmental purposes and are exempt from all taxes and special assessments of city, county, state, or any political subdivision thereof. For purposes of this section, "taxes and special assessments" do not include charges for utilities and special services such as heat, water, electricity, gas, sewage or garbage removal. Any space within the mall area leased to private individuals or corporations shall be subject to taxation in the same manner as any other individual or corporation leasing property.

Sec. 7. ADVISORY BOARD. The city council may create an advisory board consisting of seven persons to advise the city council and the city manager on the implementation of the operation and maintenance of the mall. A majority of the members of any board so created shall be owners or occupants of property located in the mall or prospective mall.

Sec. 8. EFFECTIVE DATE. This act is effective upon its approval by the governing body of the city of Mankato, and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 2, 1973.

CHAPTER 73—S.F.No.758

An act relating to taxes on and measured by net income; references in withholding requirements; amending Minnesota Statutes 1971, Section 290.92, Subdivisions 6, 7, 8, 9, 11, 12, 13 and 15.

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

Section 1. Minnesota Statutes 1971, Section 290.92, Subdivision 6, is amended to read:

Subd. 6. TAXATION; INCOME TAX; WITHHOLDING; EMPLOYER TO FURNISH INFORMATION. (1) Every employer required to deduct and withhold tax under subdivision 2 a or subdivision 3 shall file with the commissioner of taxation, and pay over the tax required to be withheld under subdivision 2 a and

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