

Sec. 2. This act shall take effect upon its approval by the governing body of the city of Goodview and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved March 21, 1974.

CHAPTER 189—H.F.No.2833
[Not Coded]

An act relating to the appointment of a law clerk for the district judge assigned to hold court in the counties of Rice, Steele and Waseca; setting the salary thereof; amending Laws 1967, Chapter 355, Section 1, Subdivision 2.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Laws 1967, Chapter 355, Section 1, Subdivision 2, is amended to read:

Subd. 2. **DISTRICT COURTS; RICE, STEELE AND WASECA COUNTIES; LAW CLERKS.** The judge by order filed with the county auditors on or before the first Monday in August, 1967, and annually on or before the first Monday in January thereafter shall fix and establish the salary of the law clerk at an amount not exceeding ~~\$10,000~~ **\$15,000** per year, and shall apportion the salary among the several counties to which the judge is assigned and each county shall be required by such order to pay a specified amount thereof in monthly installments which shall be such proportion of the whole salary as the population of the county is to the total population of the counties to which the judge is assigned as determined by the last census.

Approved March 21, 1974.

CHAPTER 190—H.F.No.2926

An act relating to taxation; prescribing eligibility for rent and property tax credits; amending Minnesota Statutes, 1973 Supplement, Sections 290.0601, Subdivisions 6 and 9; and 290.061.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes, 1973 Supplement, Section 290.0601, Subdivision 6, is amended to read:

Subd. 6. **TAXATION; INCOME TAX; RENT AND PROPERTY TAX CREDITS; CLAIMANT.** Claimant means a person who has filed a Changes or additions indicated by underline deletions by ~~strikeout~~

claim under sections 290.0601 to 290.0616 and 290.0618, has attained either the age of 65 or was a ~~recipient of eligible to receive~~ "supplementary security income for the aged, blind, and disabled" provided under the social security amendments of 1972 (P.L. 92-603) or was eligible to receive social security aid to the disabled under USCA Title 42, Section 416, Paragraph (i)(1) or Section 423(d) during the calendar year for which the claim is filed, and was domiciled in this state during the entire calendar year for which the claim for relief under sections 290.0601 to 290.0616 and 290.0618, was filed. In the case of claim for rent constituting property taxes accrued the claimant shall have rented property during any part of the calendar year for which he files claim for relief under sections 290.0601 to 290.0616 and 290.0618. When two individuals are able to meet the qualifications for a claimant and are husband and wife, they may determine between them as to which of the two the claimant shall be. If they are unable to agree the matter shall be referred to the commissioner of taxation and his decision shall be final. When a homestead is occupied by two or more individuals and more than one such individual is able to qualify as a claimant, and some or all such qualified individuals are not related as determined under subdivision 3, each such individual may be a claimant, provided he meets the requirements therefor. Each such claimant shall use only the rent constituting property taxes or property taxes accrued paid by him.

Sec. 2. Minnesota Statutes, 1973 Supplement, Section 290.0601, Subdivision 9, is amended to read:

Subd. 9. **PROPERTY TAXES ACCRUED.** Property taxes accrued means the net property tax after deducting the credit allowed by Minnesota Statutes 1967, Section 273.13, Subdivisions 6 and 7, (exclusive of special assessments, delinquent interest and charges for service) levied on a claimant's homestead in 1967 or any calendar year thereafter pursuant to Minnesota Statutes 1965, Chapters 272 and 273. When a homestead is owned by two or more persons or entities as joint tenants or tenants in common and one or more persons or entities is not a member of claimant's household, "property taxes accrued" is that part of property taxes levied on such homestead as reflects the ownership percentage of the claimant and his household. For purposes of this paragraph property taxes are "levied" when the tax roll is delivered to the local treasurer for collection. The local treasurer will include with the tax bill a statement that if the owner of the property is 65 years of age or over, or was a ~~recipient of eligible to receive~~ "supplementary security income for the aged, blind, and disabled" under the social security amendments of 1972 (P.L. 92-603), or was eligible to receive social security aid to the disabled under USCA Title 42, Section 416, Paragraph (i)(1) or Section 423(d) he may be eligible for the credit allowed by sections 290.0601 to 290.0616 and 290.0618. When a claimant and his household own their homestead part of the preceding calendar year and rent the same or a different homestead for part of the same year "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as such by claimant and his household at the time of the levy, multiplied by the percentage of 12 months that

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such property was owned and occupied by such household as its homestead during the preceding year. When a household owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall relate only to that property occupied by the household as a homestead on the levy date. Whenever a homestead is an integral part of a farm, the claimant may use the total property taxes accrued for the larger unit, but not exceeding 80 acres of land, as described in section 273.13, subdivision 6, except as the limitations of section 290.0608 apply. For the purpose of sections 290.0601 to 290.0616 and 290.0618, the "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

Sec. 3. Minnesota Statutes, 1973 Supplement, Section 290.061, is amended to read:

290.061 **PROOF OF CLAIM.** Every claimant under sections 290.0601 to 290.0616 and 290.0618, shall supply to the department of taxation, in support of his claim, reasonable proof of age, proof of eligibility for "supplementary security income for the aged, blind, and disabled" received or social security aid for the aged, blind, or disabled, rent paid, name and address of owner or managing agent of property rented, property taxes accrued, changes of homestead, household membership, household income, size and nature of property claimed as the homestead and a statement that the property taxes accrued, used for purposes of sections 290.0601 to 290.0616 and 290.0618, have been or will be paid by him and that there are no delinquent property taxes on the homestead.

Sec. 4. This act is effective for taxable years beginning after December 31, 1972.

Approved March 21, 1974.

CHAPTER 191—H.F.No.2936
[Not Coded]

An act relating to the city of Minneapolis; abolishing the board of public welfare of said city.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. MINNEAPOLIS, CITY OF; BOARD OF PUBLIC WELFARE. Subdivision 1. Notwithstanding any contrary provisions of the charter of the city of Minneapolis or of any legislative act, the board of public welfare of the city of Minneapolis shall cease to exist upon the effective date of this act and all duties, powers, and authority heretofore vested in such board are hereby transferred to, vested in, and made the powers and duties of the city council of the city of Min-

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