

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.

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**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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neapolis.

Subd. 2. Until repealed or amended by the city council all existing rules and regulations of said board of public welfare shall continue in effect as though the same had been adopted by the city council.

Sec. 2. This act shall become effective on January 1, 1975 upon approval by a majority of the governing body of the city of Minneapolis and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved March 21, 1974.

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## CHAPTER 192—H.F.No.3009

[Not Coded]

*An act relating to the city of Lake St. Croix Beach; authorizing the city to conduct a public or private sale of certain real property, whether or not dedicated to the public for park and recreational purposes, to use the net proceeds of such sale to pay existing debt service, and to acquire other real property for park and recreational purposes in substitution thereof.*

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

**Section 1. LAKE ST. CROIX BEACH, CITY OF; SALE OF REAL PROPERTY.** Notwithstanding any statute or rule of law to the contrary, the city of Lake St. Croix Beach, Minnesota, may negotiate the sale of certain of its real property, the legal description of which is as follows:

All that part of the Plat of Lake Saint Croix Beach Section 5, that is shown as Recreation Field, that is encompassed by the following described line; Commencing at the Southwest corner of Lot 4139, thence South, along the East line of Wood Avenue for 100.27 feet to the point of beginning, thence North, along said East line, for 100.27 feet, to the South line of Lot 4139, thence East along said South line for 100.00 feet, to the Northwest corner of Lot 4156, thence South, along the West line of Lot s 4156 through 4165, for 200.00 feet, to the South, line of said Lot 4165, thence West along the said South line extended West for 47.64 feet, thence Northwesterly for 112.80 feet to the point of beginning, all in Washington county, Minnesota.

Such sale may be conducted, whether or not dedicated to the public for park and recreational purposes, provided that in substitution thereof the city shall acquire and dedicate for park and recreational purposes on or prior to such sale other real property in the city of equal or greater land area and value. All net proceeds from such sale may be used to pay debt service on any municipal revenue bonds heretofore issued by the city to finance the acquisition and betterment of

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