

Sec. 2. This act is effective July 1, 1974.

Approved March 21, 1974.

CHAPTER 206—S.F.No.1877
[Coded]

An act relating to municipalities; authorizing the establishment of storm sewer improvement districts; and providing for delayed payments of special assessment on senior citizens' homesteads.

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

Section 1. [444.16] MUNICIPALITIES; STORM SEWER IMPROVEMENT DISTRICTS; MUNICIPALITY DEFINED. For the purposes of this act "municipality" means any city, however organized, and any village or borough.

Sec. 2. [444.17] ESTABLISHMENT OF DISTRICT. The council of a municipality may by ordinance adopted by a two thirds vote of all of its members, establish within its corporate limits a storm sewer improvement tax district. The ordinance shall describe with particularity the territory or area within the municipality to be included within the district. No such ordinance shall be adopted until after a public hearing has been held on the question. A notice of the time, place and purpose of the hearing shall be published for two successive weeks in the official newspaper of the municipality and the last notice shall be at least seven days prior to the day of the hearing. The ordinance when adopted shall be filed with the county auditor and register of deeds.

Sec. 3. [444.18] AUTHORITY OF COUNCIL; RECOVERY OF COST; IMPROVEMENT PROCEDURES. Subdivision 1. Following the adoption of an ordinance pursuant to this act, the council may acquire, construct, reconstruct, extend, maintain, and otherwise improve storm sewer systems and related facilities within the district. Storm water holding areas and ponds within and without the corporate limits may also be acquired, constructed, maintained, and improved for the benefit of any such district. The cost of the systems and facilities described in this subdivision may be recovered by the tax authorized in section 5.

Subd. 2. The procedures of Minnesota Statutes, Sections 429.031 to 429.081 shall apply when the council of a municipality determines to make an improvement pursuant to section 3.

Sec. 4. [444.19] BONDS. At any time after a contract for the construction of all or part of an improvement has been entered into or the work has been ordered done by day labor, the council may issue obligations in such amount as it deems necessary to defray in whole or

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in part the expense incurred and estimated to be incurred in making the improvement, including every item of cost from inception to completion and all fees and expenses incurred in connection with the improvement or the financing thereof. The obligations shall be payable primarily out of the proceeds of the tax levied pursuant to section 5. The council may by resolution adopted prior to the sale of obligations pledge the full faith, credit and taxing power of the municipality to assure payment of the principal and interest in the event the proceeds of the tax levy in the district are insufficient to pay such principal and interest. Obligations shall be issued in accordance with Minnesota Statutes, Chapter 475, except that an election is not required, and the amount of any such obligations is not included in determining the net indebtedness of the municipality under the provisions of any law or charter limiting such indebtedness.

Sec. 5. **[444.20] TAXES.** The council of a municipality may levy on all taxable property within the district such taxes as are necessary to finance the cost of the improvement, including maintenance and to pay the principal and interest on obligations issued pursuant to section 4. Such taxes shall be collected and paid over as other taxes, but shall be spread only upon the property described in the ordinance. Such taxes shall be disbursed by the council only for the benefit of district as established by the ordinance.

Sec. 6. **[444.21] DISSOLUTION OF DISTRICT.** Upon the retirement of all obligations issued to finance improvements within the district, the district may be dissolved by following the procedures for establishment of the district set forth in section 2.

Sec. 7. **[444.22] SENIOR CITIZENS HARDSHIP TAX DEFERRAL.** Notwithstanding the provisions of any law to the contrary, any county, city, or town, making a special assessment may, at its discretion, defer the payment of that assessment for any homestead property owned by a person 65 years of age or older for whom it would be a hardship to make the payments.

Sec. 8. **[444.23] PROCEDURE TO OBTAIN DEFERRED ASSESSMENT.** The homeowner shall make application for deferred payment of special assessments on forms prescribed by the county assessor of the county in which the homestead is located. Where the deferred assessment is granted, the assessor shall record a notice thereof with the register of deeds of said county which shall set forth the amount of the assessment. The taxing authority may determine by ordinance or resolution the amount of interest, if any, on the deferred assessment and this rate shall be recorded by the assessor along with and in the same manner as the amount of the assessment.

Sec. 9. **[444.24] TERMINATION OF RIGHT TO DEFERRED PAYMENT.** The option to defer the payment of special assessments shall terminate and all amounts accumulated plus applicable interest, shall become due upon the occurrence of any of the following events:

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(a) the death of the owner, provided that the spouse is otherwise not eligible for the benefits hereunder; (b) the sale, transfer or subdivision of the property or any part thereof; (c) if the property should for any reason lose its homestead status; or (d) if for any reason the taxing authority deferring the payments shall determine that there would be no hardship to require immediate or partial payment.

Sec. 10. This act is effective on the day following final enactment.

Approved March 21, 1974.

CHAPTER 207—S.F.No.1902

[Not Coded]

An act relating to Itasca county; authorizing issuance of additional on-sale intoxicating liquor licenses.

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

Section 1. ITASCA COUNTY; ON-SALE LIQUOR LICENSES. The county board of Itasca county may issue not to exceed five licenses for the on-sale of intoxicating liquor, which licenses shall be in addition to the number authorized by Minnesota Statutes, Section 340.11, Subdivision 10. All other provisions of section 340.11, subdivision 10, shall apply to a license issued pursuant to this act.

Sec. 2. This act is effective upon approval by the county board of Itasca county and upon compliance with Minnesota Statutes, Section 645.021.

Approved March 21, 1974.

CHAPTER 208—S.F.No.2450

[Not Coded]

An act relating to the fire department relief association of the village of Falcon Heights; providing certain benefits for volunteer firemen and their survivors; amending Laws 1969, Chapter 526, Sections 5; and 7; and by adding a section; repealing Laws 1969, Chapter 526, Sections 2 and 6.

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

Section 1. Laws 1969, Chapter 526, is amended by adding a section to read:

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