

pany including without limitation laws and regulations relating to taxation and valuation of telephone company property, shall similarly apply to any real and personal property acquired, in whole or in part, by the issuance of bonds as authorized herein and, in these cases, in the issuance of any bonds pursuant to Minnesota Statutes, Chapter 474, Sections 474.01 to 474.13 shall control, notwithstanding the provisions of Minnesota Statutes, Chapter 452, or any other general or special law relating to municipal or town telephone companies.

Sec. 5. **EFFECTIVE DATE.** This act shall be effective on April 1, 1974.

Approved March 28, 1974.

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**CHAPTER 339—S.F.No.3016**  
[Coded in Part]

*An act relating to taxation; providing for and confirming recreational levies in certain cities and towns; amending Minnesota Statutes 1971, Chapter 471, by adding a section.*

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

Section 1. Minnesota Statutes 1971, Chapter 471, is amended by adding a section to read:

**[471.1921] CITIES AND TOWNS; PLAYGROUNDS AND RECREATION; TAX LEVY.** Whenever any city or town in which the assessed valuation consists in part of iron ore or lands containing taconite or semi-taconite operates a program of public recreation and playgrounds or other recreational facilities and expends funds for the operation of the program pursuant to sections 471.15 to 471.19, in addition to funds otherwise provided therefor, the governing body of the city or town may levy a tax in excess of any charter or statutory limitation, except the limitation imposed in Minnesota Statutes, Sections 275.50 to 275.59, for the support of this program of public recreation and playgrounds as follows:

(a) In cities the council or governing body may levy a tax of not exceeding two thirds of a mill and not exceeding \$3 per capita and not exceeding \$15,000.

(b) In towns the governing body may levy a tax of not exceeding two thirds of a mill and not exceeding \$10,000.

Sec. 2. Taxes levied in 1973 for the purposes set forth in section 1 are validated and confirmed.

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

Sec. 3. This act is a re-enactment of Minnesota Statutes 1971, Section 471.192 as it applies to the places described in section 1 which statutory provision was inadvertently repealed by Laws 1973, Chapter 445, Section 3.

Sec. 4. This act is in effect as of May 22, 1973.

Approved March 28, 1974.

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#### CHAPTER 340—S.F.No.3024

*An act relating to special assessments; amending Minnesota Statutes, 1973 Supplement, Section 429.101, Subdivision 1; and Minnesota Statutes 1971, Section 429.101, Subdivision 2.*

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

Section 1. Minnesota Statutes, 1973 Supplement, Section 429.101, Subdivision 1, is amended to read:

**429.101 LOCAL IMPROVEMENTS; SPECIAL ASSESSMENTS; SERVICE CHARGES.** Subdivision 1. **ORDINANCES.** In addition to any other method authorized by law or charter, the ~~council-governing body~~ of any municipality may provide for the collection of unpaid special charges for all or any part of the cost of snow, ice, or rubbish removal from sidewalks, weed elimination from streets or private property, removal or elimination of public health or safety hazards from private property, excluding any structure included under the provisions of sections 463.15 to 463.26, installation or repair of water service lines, street sprinkling or other dust treatment of streets, the trimming and care of trees and the removal of unsound trees from any street, the treatment and removal of insect infested or diseased trees on private property, the repair of sidewalks and alleys, or the operation of a street lighting system, as a special assessment against the property benefited. The council may by ordinance adopt regulations consistent with this section to make this authority effective, including, at the option of the council, provisions for placing primary responsibility upon the property owner or occupant to do the work himself (except in the case of street sprinkling or other dust treatment, alley repair, tree trimming, care, and removal or the operation of a street lighting system) upon notice before the work is undertaken, and for collection from the property owner or other person served of the charges when due before unpaid charges are made a special assessment.

Sec. 2. Minnesota Statutes 1971, Section 429.101, Subdivision 2, is amended to read:

Subd. 2. **PROCEDURE FOR ASSESSMENT.** Any special assessment Changes or additions indicated by underline deletions by ~~strikeout~~