

If the absentee is declared dead pursuant to section 12 and appears before the expiration of four years, he shall have no right, title and interest in the property, real or personal, or the proceeds thereof.

Sec. 16. Minnesota Statutes 1971, Section 576.16, is amended to read:

576.16 DISTRIBUTION OF BALANCE OF PROPERTY. If, at the expiration of ten-four years, the property has not been accounted for, delivered or paid over under section 576.15 or under section 12 of this act, the court shall order the distribution of the remainder to the persons to whom, and in the shares and proportions in which, it would have been distributed if the absentee had died intestate within the state on the day ten-four years after the date of the disappearance or absconding, as found and recorded by the court.

If the receiver is not appointed within nine-three years after the date found by the court under section 576.08, the time limited for accounting for, or fixed for distributing, the property or its proceeds, or for barring actions relative thereto, shall be one year after the date of the appointment of the receiver instead of the ten-four years provided in sections 576.14 and 576.15.

The provisions of sections 576.04 to 576.16 shall not be construed as exclusive, but as providing additional and cumulative remedies.

Approved April 10, 1974.

CHAPTER 448—H.F.No.3143

An act relating to municipalities; authorizing the appropriation of money for advertising in certain cities; amending Minnesota Statutes, 1973 Supplement, Section 465.56, Subdivision 1.

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

Section 1. Minnesota Statutes, 1973 Supplement, Section 465.56, Subdivision 1, is amended to read:

465.56 MUNICIPALITIES; ADVERTISING APPROPRIATION. Subdivision 1. The governing body of any statutory city, or home rule charter city of the fourth class may ; ~~as hereinafter provided, annually levy a tax of not to exceed one mill on all the taxable property within such municipality but in no event shall more than \$2,000 be raised in any one year-annually appropriate money for the purpose of advertising the municipality and its resources and advantages. Such tax shall be levied in the same manner and at the same time as taxes for other municipal purposes are levied, and shall be collected in the same man-~~

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

~~ner.~~ The proceeds of such tax money appropriated shall be used only for the purpose of advertising such the municipality or for cooperative programs of promotion for the area by more than one such municipality and its resources and advantages ~~;~~ provided, that the annual expenditure for such purposes by any such municipality is hereby limited to the sum of \$2,000; provided, nothing in sections 465.56 and 465.57 shall permit the levy of any tax in excess of the amount authorized by sections 275.11 to 275.16. For purposes of this subdivision the term "statutory city" does not include any city which was operating under the provisions of Laws 1895, Chapter 8, as amended, on July 1, ~~1975~~ 1973.

Approved April 10, 1974.

CHAPTER 449—H.F.No.3325

An act relating to taxation; assessment of real property; requiring towns to make certain payments to town assessors; permitting newly organized towns adequate time to employ a qualified assessor; amending Minnesota Statutes 1971, Section 270.50.

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

Section 1. Minnesota Statutes 1971, Section 270.50, is amended to read:

270.50 TAXATION; PAYMENTS TO TOWN ASSESSORS; EMPLOYMENT OF CERTIFIED ASSESSORS. Commencing ~~December 1~~ June 15, 1974-1975, no assessor shall be employed who has not been certified as qualified by the board, provided the time to comply may be extended after application to the board upon a showing that certified assessors are not available for employment. The board may certify that a county or local assessor who has not received the training, but possesses the necessary qualifications for performing the functions of his office by the passage of an approved examination or may waive the examination if such person has at least five years experience demonstrated competence in performing the functions of his office for a period of time the board deems reasonable. The county or local assessing district shall assume the cost of training of its assessors in courses approved by the board for the purpose of obtaining the assessor's certificate to the extent of course fees, mileage, meals and lodging, and recognized travel expenses not paid by the state. If the governing body of any township, ~~or city; village or borough~~ fails to employ an assessor as required by sections 270.41 to 270.53, the assessment shall be made by the county assessor.

A town shall pay its assessor \$20 for each day the assessor is attending approved courses or taking the examination. In addition, the
Changes or additions indicated by underline deletions by ~~strikeout~~