

transporting or distributing water, gas, or petroleum products or mains and pipes used in the distribution of steam or hot or chilled water for heating or cooling buildings, which are fixtures, all agricultural land, except as provided by classes 1, 3b, 3e, all buildings and structures assessed as personal property and situated upon land of the state of Minnesota or the United States government which is rural in character and devoted or adaptable to rural but not necessarily agricultural use shall constitute class 3 and shall be valued and assessed at 33 1/3 percent of the market value thereof. All real property devoted to temporary and seasonal residential occupancy for recreational purposes, and which is not devoted to commercial purposes for more than 200 days in the year preceding the year of assessment, shall be class 3 property and assessed accordingly. For this purpose, property is devoted to commercial use on a specific day if it is used, or offered for use, and a fee is charged for such use.

Sec. 4. This act is effective for all assessments of property made for 1974 and years following.

Approved April 11, 1974.

CHAPTER 546—H.F.No.3340

[Not Coded]

An act relating to the city of Rogers; authorizing the issuance of on-sale licenses for the sale of intoxicating liquor.

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

Section 1. ROGERS, CITY OF; LIQUOR LICENSES. The city of Rogers may issue one license for the on-sale of intoxicating liquor to a private person without discontinuing operation of municipal on-sale or off-sale liquor stores. The provisions of Minnesota Statutes, Section 340.353, Subdivision 5, Clause 3 shall not apply in the case of the license issued pursuant to this section.

Sec. 2. This act is effective upon approval by the city council of the city of Rogers and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 11, 1974.

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