

such persons of the intention of the board so to do, which notice shall fix a time and place of hearing. The board shall not decrease any such assessment below the valuation placed by the county board of equalization.

Subd. 3. When a taxing jurisdiction lies in two or more counties, and the sales ratio studies prepared by the department of revenue show that the average level of assessment in the several portions of the district in the different counties differs by more than ten percent, the board may order that the levy of the taxing jurisdiction be apportioned among the portions in the different counties in the same proportion as the adjusted assessed value as determined by the equalization aid review committee in each portion is to the total adjusted assessed value, as determined by the equalization aid review committee, of the taxing jurisdiction.

For the purposes of this section, the average level of assessment in a taxing jurisdiction or portion thereof shall be the aggregate assessment sales ratio. Assessed values as determined by the equalization aid review committee shall be the values as determined for the year preceding the year in which the levy to be apportioned is levied.

Actions pursuant to this subdivision shall be commenced subsequent to the annual meeting on August 15 of the state board of equalization, but notice of the action shall be given to the affected jurisdiction and the appropriate county auditors by the following September 15.

Apportionment of a levy pursuant to this subdivision shall be considered as a remedy to be taken after equalization pursuant to subdivision 2, and when equalization within the jurisdiction would disturb equalization within other jurisdictions of which the several portions of the jurisdiction in question are a part.

Approved June 2, 1975.

CHAPTER 296—S.F.No.66

An act relating to game and fish; providing permanent permits for handicapped hunters; amending Minnesota Statutes 1974, Section 98.48, Subdivision 12.

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

Section 1. Minnesota Statutes 1974, Section 98.48, Subdivision 12, is amended to read:

Subd. 12. GAME AND FISH; PERMANENT PERMITS FOR HANDICAPPED. The commissioner may issue special permits, without

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fee, to shoot or hunt from a standing vehicle, to licensed hunters who are after investigation are found to be paraplegics or otherwise physically unable to walk with or without crutches, braces, or other mechanical support in fields or woods because of a permanent disability; provided however that any such permittees shall be subject to all laws, rules, regulations and orders for the taking of game which are not inconsistent with this subdivision. A disability once established as permanent shall qualify an applicant for a permanent permit pursuant to this subdivision.

Approved June 4, 1975.

CHAPTER 297—S.F.No.115

[Coded in Part]

An act relating to the arts; creating a board of the arts to succeed the state arts council; prescribing powers and duties; amending Minnesota Statutes 1974, Chapter 139 by adding sections; repealing Minnesota Statutes 1974, Sections 139.01, 139.02, 139.03, 139.04 and 139.05.

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

Section 1. Minnesota Statutes 1974, Chapter 139, is amended by adding a section to read:

[139.07] BOARD OF ARTS; DEFINITIONS. As used in this chapter, the following terms shall have the definitions given them:

(a) "Arts" means activities resulting in the artistic creation or artistic performance of works of the imagination. Artistic activities include but are not limited to the following forms: music, dance, drama, folk art, architecture and allied fields, painting, sculpture, photography, graphic and craft arts, costume and fashion design, motion pictures, television, radio, tape and sound recording, activities related to the presentation, performance, execution, and exhibition of the art forms, and the study of the arts and their application to the human environment;

(b) "Board" means the board of the arts;

(c) "Director" means the executive director of the board;

(d) "Sponsoring organization" means an association, corporation or other group of persons (1) providing an opportunity for citizens of the state to participate in the creation, performance or appreciation of the arts and (2) qualifying as a tax-exempt organization within the meaning of section 290.05, subdivision 1, clause (i).

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