- Subd. 9. REPORT TO THE LEGISLATURE. The commission shall report its findings and recommendations to the legislature as soon as they are available, in any case not later than November 15, 1976, and may supplement them thereafter until January 15, 1977. One copy of the report shall be filed with the secretary of the senate, one copy with the chief clerk of the house of representatives and ten copies with the legislative reference library.
- Subd. 10. APPROPRIATION. There is appropriated from the general fund the sum of \$25,000 for the biennium ending June 30, 1977, or as much thereof as necessary, to pay the expenses incurred by the commission. Expenses of the commission shall be approved by the chairman or another member as the rules of the commission provide and paid in the same manner that other state expenses are paid.
- Sec. 9. Minnesota Statutes 1974, Sections 15.164 and 15.168, are repealed.
 - Sec. 10. This act is effective the day following final enactment.

Approved June 5, 1975.

CHAPTER 402—HLF.No.1020

[Not Coded]

An act relating to Hennepin county; city of Minneapolis; granting authority to lease, operate and maintain a correctional facility, work farm, or detention facilities.

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

- Section 1. MINNEAPOLIS, CITY OF; HENNEPIN COUNTY; COR-RECTIONAL FACILITIES. Subdivision 1. The Hennepin county board of commissioners may lease for \$1 per year and operate the facilities known as the Minneapolis workhouse. The lease shall run until July 1, 1977 and an agreement between the county and the city of Minneapolis shall be entered into which states the number of employees of such institution on July 1, 1975, that will transfer to employment with Hennepin county; the remainder thereof shall be retained as employees of the city of Minneapolis.
- Subd. 2. Employees transferred to Hennepin county in accordance with subdivision 1 shall be placed in positions of an appropriate or similar classification as utilized by the county and all such employees shall retain accrued seniority credit payable to them on the date of transfer. Subject to the administrative requirements of the county board, employees who cannot be placed in similar classifications as used by the county shall be provided training to enable them to per-

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form duties in a position as determined appropriate by the personnel director. The determination of proper job allocation shall be the responsibility of the Hennepin county personnel director provided that employees affected by this transfer shall have the right of appeal to the personnel board. All transferred employees shall receive salaries for the classification to which they are allocated in accordance with the schedule in effect for county board employees. No salary shall be reduced below the level in effect on February 1 of the year of transfer, as a result of the transfer. All accumulated sick leave of employees in the amount of 60 days or less shall be transferred to the records of the county board and the accumulated sick leave shall be the legal liability of the county board. Accumulated sick leave in excess of 60 days shall be paid in cash to transferred employees by the city by which they were employeed prior to their transfer, at the time of transfer. In lieu of the cash payment, the city shall, at the option of the employee concerned, allow a leave of absence with pay, prior to transfer, for all or part of the accumulated sick leave.

- Subd. 3. All vacation leave of such employees, accumulated prior to their transfer to county employment, shall be paid in cash to them by the city by which they were employed prior to their transfer and such payment shall be made at the time of their transfer. In lieu of the cash payment, the city shall at the option of the employee concerned allow a leave of absence with pay, prior to such transfer, for all or part of the accumulated vacation time.
- Sec. 2. CONTINUATION OF RETIREMENT SYSTEM FOR FOR-MER MINNEAPOLIS EMPLOYEES. Subdivision 1. Each employee of the city of Minneapolis, who is transferred to and employed by the county under the provisions of section 1 and who is a contributing member of a retirement system organized under the provision of Minnesota Statutes, Chapter 422A, shall continue to be a member of such system and entitled to all of the benefits conferred thereby and subject to all the restrictions of chapter 422A, unless he applies to cancel his membership within six months after the effective date of this act.
- Subd. 2. The cost to the public of that portion of the retirement allowances or other benefits accrued while any employee was in the service of the city, shall remain an obligation of the city and a tax shall be levied and collected by it to discharge its obligation as provided by Minnesota Statutes, Chapter 422A.
- Subd. 3. The cost to the public of the retirement allowances or other benefits accruing to employees so transferred to and employed by the county shall be the obligation of and paid by the county, at such time as the retirement board shall fix and determine in accordance with chapter 422A. The county shall pay to the municipal retirement fund an amount certified to the county auditor of the county by the retirement board as the cost of the retirement allowances and other benefits accruing and owing to such county employees. The cost to the public of the retirement allowances as herein provided shall be paid

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from the county revenue fund by the county auditor upon receipt of certification from the retirement board as herein provided, and the county board is authorized to levy and collect such taxes as may be necessary to pay such costs.

Sec. 3. This act shall take effect only after its approval by a majority of the governing body of the county of Hennepin, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved June 4, 1975.

CHAPTER 403—H.F.No.1043

[Not Coded]

An act relating to taxation; providing for redemption of forfeited property under certain conditions; creating a special state redemption account; appropriating money.

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

- Section 1. TAXATION; SPECIAL ASSESSMENTS; STATE RE-DEMPTION ACCOUNT; APPROPRIATION. Subdivision 1. For the purposes of this act, unless the language or context clearly indicates that a different meaning is intended, the following terms and phrases shall be given the meanings ascribed to them.
- Subd. 2. "Person" includes individuals, fiduciaries, estates, trusts, partnerships, corporations, or associations.
- Subd. 3. "Delinquent taxes" means special assessments, required to be paid to the county treasurer pursuant to Minnesota Statutes, Chapter 276, and which are unpaid on the first Monday in January of the year next following the year in which the taxes are due and payable.
- Subd. 4. "Special assessments" means local assessments made or levied by any city, town, or other political subdivision of the state, hereinafter called special assessment district, for local improvements pursuant to Minnesota Statutes, Chapters 429 to 435, and subsequently certified to the county treasurer by the appropriate authority against any specific district or parcel of land.
- Subd. 5. "Special state redemption account property" means the combined property owned or controlled by any corporation, located in a special assessment district of the state where special assessments levied by the special assessment district against the property equal or exceed \$1,000,000, and represent at least 50 percent of the total special assessments due and owing to the special assessment district, as of the

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