

continue to govern pensions paid pursuant to this section in all instances where consistent with this section.

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

Approved April 13, 1976.

CHAPTER 268—H.F.No.1947

An act relating to taxation; providing for the assessment of dwelling units in certain buildings; amending Minnesota Statutes 1974, Section 273.133; and Minnesota Statutes, 1975 Supplement, Section 290A.03, Subdivision 12.

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

Section 1. Minnesota Statutes 1974, Section 273.133, is amended to read:

273.133 TAXATION; HOMESTEAD TREATMENT OF COOPERATIVES, AND CHARITABLE CORPORATIONS OR OTHER NONPROFIT CORPORATIONS. Subdivision 1. COOPERATIVES AND CHARITABLE CORPORATIONS. When a building which contains several dwelling units is owned by a corporation or association organized under sections 308.05 to 308.18, and each person who owns a share or shares in the corporation or association is entitled to occupy a unit in the building, the corporation or association may claim homestead treatment for each unit in accordance with section 273.13, subdivision 7, for the part of the value of the building represented by each such unit occupied by a shareholder. Each unit shall be designated by legal description, and the assessed value of the building shall be the sum of the assessed values of each of the respective units comprising said building. To qualify for the treatment provided by this section, the corporation or association must be wholly owned by persons having shares entitling them to occupy a unit in the building. A charitable corporation organized under the laws of Minnesota and not otherwise exempt thereunder with no outstanding stock shall qualify for such homestead treatment with respect to member residents of such dwelling units who have purchased and hold residential participation warrants entitling them to occupy such units.

Subd. 2. OTHER NONPROFIT CORPORATIONS. When a building containing several dwelling units is owned by an entity organized under chapter 317 and operating as a nonprofit corporation which enters into membership agreements with persons under which they are entitled to life occupancy in a unit in the building, homestead classification shall be given to each unit so occupied and the entire building shall be

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assessed in the manner provided in subdivision 1 for cooperatives and charitable corporations.

Sec. 2. Minnesota Statutes, 1975 Supplement, Section 290A.03, Subdivision 12, is amended to read:

Subd. 12. **GROSS RENT.** "Gross rent" means rental paid solely for the right of occupancy, at arms-length, of a homestead, exclusive of charges for any utilities, services, furniture, furnishings or personal property appliances furnished by the landlord as a part of the rental agreement, whether expressly set out in the rental agreement or not. If the landlord and tenant have not dealt with each other at arms-length and the commissioner determines that the gross rent charged was excessive, he may adjust the gross rent to a reasonable amount for purposes of sections 290A.01 to 290A.21.

If the landlord does not supply the charges for any utilities, furniture, furnishings or personal property appliances furnished by him, or if the charges appear to be incorrect the commissioner may apply a percentage determined from samples of similar gross rents paid solely for the right of occupancy.

Any amount paid by a claimant residing in property assessed pursuant to section 273.133 for occupancy in that property shall be excluded from gross rent for purposes of this chapter. However, property taxes imputed to the homestead of the claimant pursuant to section 273.133 shall be included within the term "property taxes payable" as defined in subdivision 13, notwithstanding the fact that ownership is not in the name of the claimant.

Sec. 3. This act is effective for taxes levied in 1976 and thereafter and payable in 1977 and thereafter.

Approved April 13, 1976.

CHAPTER 269—H.F.No.1955

[Coded]

An act relating to crimes; exempting guards from pistol permit requirements when on duty; amending Minnesota Statutes, 1975 Supplement, Section 624.714, by adding a subdivision.

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

Section 1. Minnesota Statutes, 1975 Supplement, Section 624.714, is amended by adding a subdivision to read:

Subd. 13. CRIMES; PISTOL PERMITS; EXEMPTIONS; PRISON

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