

Subd. 2. The commission of an act which is unlawful under the provisions of subdivision 1 of this section is a misdemeanor.

Sec. 5. Subdivision 1. All moneys collected as taxes under this act shall be deposited in the county treasury and credited as follows:

Ninety percent to the county road and bridge fund; and

Ten percent to the reserve fund for the restoration of abandoned gravel pits or deposits of gravel, which is hereby created in the county treasury and is hereinafter referred to as the reserve fund.

Subd. 2. All moneys deposited and credited as provided in subdivision 1 of this section shall be expended only for the maintenance, construction, or reconstruction of roads travelled by trucks hauling gravel or for the restoration of abandoned gravel pits or deposits of gravel, as the case may be. The board of county commissioners shall determine where, when and how such moneys shall be expended but such moneys in the reserve fund shall be expended only upon lands to which the county holds title or upon lands forfeited to the state of Minnesota as trustee, for nonpayment of taxes.

Sec. 6. For all purposes of this act the word "person" shall be construed to include individuals, copartnerships, companies, corporations, and all associations, however and for whatever purpose organized.

Sec. 7. The provisions of sections 1 to 7 shall not apply to the state of Minnesota, the county of Becker, the townships of Becker county, or the municipalities of Becker county when the gravel removed is used in the construction or maintenance of public roads and streets.

Sec. 8. This act shall become effective only after its approval by a majority of the members of the board of county commissioners of Becker county and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 19, 1977.

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**CHAPTER 118—H.F.No.707**

*An act relating to taxation; changing certain procedures for objecting to real or personal property taxes; providing for city and town attorneys to handle prosecutions; amending Minnesota Statutes 1976, Sections 277.011, Subdivisions 1 and 5; 278.01 and 278.05.*

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

Section 1. Minnesota Statutes 1976, Section 277.011, Subdivision 1, is amended to read:

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

**277.011 TAXATION; OBJECTIONS TO REAL AND PERSONAL PROPERTY TAX; PROCEDURE.** Subdivision 1. **SERVICE AND FILING OF PETITION.** Any person who claims that his personal property has been unfairly or unequally assessed, or that such property has been assessed at a valuation greater than its real or actual value, or that the tax levied against the same is illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so levied, may have the validity of his claim, defense or objection determined by the district court of the county in which the tax is levied by serving two copies of a petition for such determination upon the county auditor; and one copy each on the county treasurer; and the county attorney and filing the same, with proof of such service, in the office of the clerk of the district court on or before the first day of July of the year in which such tax becomes payable. The county auditor shall immediately forward one copy of the petition to the appropriate governmental authority in a home rule charter or statutory city or town in which the property is located, if that city or town employs its own certified assessor.

Sec. 2. Minnesota Statutes 1976, Section 277.011, Subdivision 5, is amended to read:

Subd. 5. **TRIAL OF ISSUES.** Such petition, without any answer, return, or other pleadings thereto, shall stand for trial at any general term in session when the same is filed; or, if the court be not then in session, at the next general or special term appointed to be held in the county; and, if no such term be appointed to be held within 30 days thereafter, the same shall be brought to trial at any general term appointed to be held within the judicial district upon ten days notice. If the property on which the taxes have been levied is located in a home rule charter or statutory city or town, which employs its own certified assessor, the attorney for that governmental unit may, within 20 days after receipt by the governmental unit of the copy of the petition forwarded by the county auditor, give notice to the county attorney and to the petitioner or his attorney that the home rule charter or statutory city or town is taking charge of and prosecuting the proceeding. If the attorney for the home rule charter or statutory city or town does not give such notice, the attorney of the county in which these taxes are levied shall take charge of and prosecute such proceedings, but the county board may employ any other attorney to assist him. At the term at which such petition comes on for trial it shall take precedence of all other business before the court. The court shall without delay summarily hear and determine the claims, objections, or defenses made by the petition and shall direct judgment accordingly, and the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

Sec. 3. Minnesota Statutes 1976, Section 278.01, is amended to read:

**278.01 DEFENSE OR OBJECTION TO TAX ON LAND; SERVICE AND FILING.** Any person having any estate, right, title, or interest in or lien upon any parcel of land, who claims that such property has been partially, unfairly, or unequally assessed, or that such parcel has been assessed at a valuation greater than its real or actual value, or that the tax levied against the same is illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so levied, may have the validity of his claim, defense, or objection determined by the district court of the county in which the tax is levied by serving two copies of a petition for such determination upon the county auditor; and one

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copy each on the county treasurer; and the county attorney and filing the same, with proof of such service, in the office of the clerk of the district court on or before the first day of June of the year in which such tax becomes payable. The county auditor shall immediately forward one copy of the petition to the appropriate governmental authority in a home rule charter or statutory city or town in which the property is located if that city or town employs its own certified assessor.

Sec. 4. Minnesota Statutes 1976, Section 278.05, is amended to read:

278.05 **TRIAL OF ISSUES.** Such petition, without any answer, return, or other pleading thereto, shall stand for trial at any general term in session when the same is filed; or, if the court be not then in session, at the next general or special term appointed to be held in the county; and, if no such term be appointed to be held within 30 days thereafter, the same shall be brought to trial at any general term appointed to be held within the judicial district upon ten days notice. If the property on which the taxes have been levied is located in a home rule charter or statutory city or town which employs its own certified assessor, the attorney for that governmental unit may, within 20 days after receipt by the governmental unit of the copy of the petition forwarded by the county auditor, give notice to the county attorney and to the petitioner or his attorney that the home rule charter or statutory city or town is taking charge of and prosecuting the proceeding. If the attorney for the home rule charter or statutory city or town does not give such notice, the attorney of the county in which these taxes are levied shall take charge of and prosecute such proceedings, but the county board may employ any other attorney to assist him. At the term at which such petition comes on for trial it shall take precedence of all other business before the court. The court shall without delay summarily hear and determine the claims, objections, or defenses made by the petition and shall direct judgment accordingly, and the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

Any time after the filing of the petition and before the trial of the issues raised thereby, when the defense or claim presented is that the property has been partially, unfairly, or unequally assessed, or that such parcel has been assessed at a valuation greater than its real or actual value, the attorney representing the state, county, city or town in the proceedings may serve on the petitioner, or his attorney, and file with the clerk of the district court, an offer to reduce the valuation of any tract or tracts to a valuation set forth in the offer. If, within ten days thereafter, the petitioner, or his attorney, shall give notice in writing to the county attorney, or the attorney for the city or town, that the offer is accepted, he may file same with proof of such notice, and thereupon the clerk shall enter judgment accordingly. Otherwise, the offer shall be deemed withdrawn and evidence thereof shall not be given; and, if a lower valuation than specified in the offer be not found by the court, no costs or disbursements shall be allowed to the petitioner, but the costs and disbursements of the state, county, city or town, including interest at six percent on the tax based on the amount of such offer from and after the first day of November of the year such taxes are payable, shall be taxed in its favor and included in the judgment and when collected shall be credited to the county revenue fund, unless the taxes were paid in full before the first day of November of the year in which such taxes were payable, in which event interest shall not be taxable.

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Sec. 5. **EFFECTIVE DATE.** This act is effective the day after final enactment.

Approved May 19, 1977.

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**CHAPTER 119—H.F.No.805**

*An act relating to public employees; excluding supervisory employees from certain bargaining units; amending Minnesota Statutes 1976, Section 179.65, Subdivision 6.*

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

Section 1. Minnesota Statutes 1976, Section 179.65, Subdivision 6, is amended to read:

Subd. 6. **PUBLIC EMPLOYEES; SUPERVISORS; BARGAINING UNITS.** Supervisory and confidential employees, principals and assistant principals may form their own organizations. An employer shall extend exclusive recognition to a representative of or an organization of supervisory or confidential employees, or principals and assistant principals, for the purpose of negotiating terms or conditions of employment, in accordance with all other provisions of Laws 1973, Chapter 635, as though they were essential employees. Units of supervisory or confidential employees shall not participate in any joint negotiations which involve the participation of units of employees other than supervisory or confidential employees. Affiliation of a supervisory or confidential employee with another employee organization which has as its members non-supervisory employees or non-confidential employees is permitted.

Approved May 19, 1977.

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**CHAPTER 120—H.F.No.1005**

*An act relating to agriculture; dairy products; grade A pasteurized milk; increasing certification fees; amending Minnesota Statutes 1976, Section 32.394, Subdivisions 8 and 8a.*

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

Section 1. Minnesota Statutes 1976, Section 32.394, Subdivision 8, is amended to read:

Subd. 8. **AGRICULTURE; GRADE A MILK; CERTIFICATION FEES.** Any processor of milk, milk products or goat milk who wishes to acquaint himself and his producers with Grade A requirements may make a request to the commissioner for exploratory inspections and meetings for this purpose. Upon receipt of such request, the commissioner at his convenience shall cause such exploratory inspections to be made and such meetings to be held as are necessary to acquaint said processor and producers with

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