

commissioner of revenue, fails to appear in person, by counsel, or by written communication before the county board after being duly notified of the board's intent to raise the assessment of his property, or if a person fails to appeal a decision of the board of review as described in section 274.01 subsequent to his appearance before the local board, he may not appear before the commissioner of revenue as provided for in section 270.11, subdivisions 5 and 6, to contest the valuation.

Sec. 13. Minnesota Statutes 1976, Section 276.12, is amended to read:

276.12 AUDITOR TO KEEP ACCOUNTS. The county auditor shall keep accounts with the state, the county, and each of the funds of such county, and each town, city, and school district, and with the county treasurer, making daily entries of the charges and credits to the treasurer; and, immediately after each distribution of taxes, he shall credit the collections to the proper funds. He shall give a warrant on the county treasurer for the amount due any town, city, or school district, upon application of its treasurer, and upon the filing of a certificate of its clerk that the person applying is such treasurer, duly elected or appointed; ~~and has given bond according to law~~; and he shall charge such body with the amount of the warrant.

Sec. 14. Minnesota Statutes 1976, Section 281.17, is amended to read:

281.17 PERIOD FOR REDEMPTION. The stated period of redemption for all lands sold to an actual purchaser or bid in for the state at a tax judgment sale held after December 31, 1975, shall be three years from the date of sale if the land is within an incorporated area unless it is: (a) homesteaded land as defined in section 273.13, subdivision 7, (b) agricultural land as defined in section 273.13, subdivision 6, or (c) seasonal recreational land as defined in section 273.13, subdivision 4, in which event the stated period of redemption is five years from the date of sale.

The stated period of redemption for all other lands sold to an actual purchaser or bid in for the state at a tax judgment sale held after December 31, 1975, shall be five years from the date of sale.

Sec. 15. **EFFECTIVE DATE.** This act is effective the day following final enactment.

Approved June 2, 1977.

CHAPTER 435—S.F.No.655

[Not Coded]

An act relating to appropriations; providing funding for the continued operation of detached worker programs for assistance to young people.

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

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

Section 1. DETACHED WORKER PROGRAMS; APPROPRIATION.

Subdivision 1. There is appropriated to the governor's committee on crime prevention and control from the general fund the sum of \$59,600 for the purpose of providing grants-in-aid to each of the following detached worker programs for the continuation of their activities to assist young people in their communities. Of the sum appropriated, \$15,100 shall be distributed to the program operating in the city of Austin, \$6,500 to the program operating in the city of Brainerd, and \$38,000 to the program operating in the northeastern suburban area of Hennepin county.

Subd. 2. The grants-in-aid to each program is contingent upon the program having obtained local matching funds for its operation in the amount of \$10,000.

Subd. 3. Notwithstanding Minnesota Statutes, Section 16A.28, or any other law relating to the lapse of an appropriation, the appropriation made by this section shall not lapse but shall continue until fully expended.

Approved June 2, 1977.

CHAPTER 436—S.F.No.695

[Coded]

An act authorizing the metropolitan council to issue bonds for repair, construction, reconstruction, improvement, and rehabilitation of the Como Park zoo by the city of Saint Paul; amending Minnesota Statutes 1976, Chapter 473, by adding a section.

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

Section 1. Minnesota Statutes 1976, Chapter 473, is amended by adding a section to read:

[473.326] COMO PARK ZOO; BONDS. Subdivision 1. Subject to the provisions of subdivision 2, the metropolitan council shall by resolution authorize the issuance of general obligation bonds of the council in an aggregate principal amount not exceeding \$2,300,000, in addition to the amount authorized under the provisions of section 473.325. The proceeds shall be used by the council for grants to the city of Saint Paul for the repair, construction, reconstruction, improvement, and rehabilitation of the Como Park zoo owned and operated by the city. The bonds shall be sold, issued, and secured as provided in section 473.325, and the terms of each series thereof shall be fixed so that the annual principal and interest payments thereon, together with those on all outstanding and undischarged bonds issued pursuant to section 473.325, will not exceed the limit provided in that section.

Subd. 2. The city council shall cause to be prepared, approve, and submit to the metropolitan council plans for any work for which a grant is requested. The metropolitan council shall determine whether the plans are consistent with Ramsey county's master plan and the metropolitan council's policy plan for regional recreation open space. If not,
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