

decision shall be final. Property taxes are considered payable in the year prescribed by law for payment of the taxes.

In the case of a claim relating to "property taxes payable", the claimant must have owned and occupied the homestead on January 2 of the year in which the tax is payable.

Sec. 45. Minnesota Statutes 1978, Section 290A.07, Subdivision 1, is amended to read:

290A.07 **TIME FOR PAYMENT.** Subdivision 1. Allowable claims filed pursuant to the provisions of ~~Laws 1975, Chapter 437, Article 4~~ chapter 290A shall be paid by the commissioner from the general fund.

Sec. 46. **REPEALER.** Minnesota Statutes 1978, Sections 290.06, Subdivisions 2b, 3a and 3b; 290.08, Subdivisions 4 and 5; 290.086; 290.087; 290.09, Subdivisions 11 and 20; 290.095, Subdivision 6; 290.31, Subdivision 28; 290.34, Subdivision 4; 290.361, Subdivision 4; 290.363; 290.45, Subdivision 2a; 290.49, Subdivision 9; 290.53, Subdivision 6; 290.65, Subdivisions 8, 14 and 15; 290.66; 290.68; 290.69; 290.93, Subdivision 12; 290.932, Subdivision 5; 290.95; 290.96; and 290.972, Subdivision 7 are repealed, provided that the repeal of these sections and the amendments made in section 1 of this act shall not affect any rights accrued or duties imposed by law upon the commissioner or upon the taxpayer prior to the effective date of this act.

Sec. 47. **EFFECTIVE DATE.** This act is effective the day after final enactment.

Approved March 31, 1980

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## CHAPTER 420—S.F.No. 1815

*An act relating to commerce; providing for service of legal process on nonresident brokers and salespersons licensed to do business in Minnesota; amending Minnesota Statutes 1978, Section 82.31, Subdivision 3.*

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

Section 1. Minnesota Statutes 1978, Section 82.31, Subdivision 3, is amended to read:

Subd. 3. Service of process under this section ~~shall be made by delivering a copy thereof to the commissioner personally or by filing the same in his office, accompanied by one additional copy for each person so served and by the mailing by the commissioner of a copy thereof by certified mail, not later than three business days following the day of such service, to each person so served; may be made by filing a copy of the process with the commissioner or his representative, but is not effective unless:~~

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

(a) The plaintiff, who may be the commissioner in an action or proceeding instituted by him, sends notice of the service and a copy of the process by certified mail to the defendant or respondent at his address as shown by the records at the office of the commissioner in the case of service made on the commissioner as attorney pursuant to appointment in compliance with subdivision 1, and at his last known address in the case of service on the commissioner as attorney pursuant to appointment by virtue of subdivision 2; and

(b) The plaintiff's affidavit of compliance with this subdivision is filed in the action or proceeding on or before the return day of the process, if any, or within such further time as the court or hearing examiner allows.

Sec. 2. This act is effective the day following its final enactment.

Approved March 31, 1980

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#### CHAPTER 421—S.F.No. 1847

*An act relating to Blue Earth County; authorizing the county to contract for the completion of the improvement of county ditch No. 27; setting limits on the expenditure of money for the improvement; providing for financing; amending Laws 1975, Chapter 249, Section 1, Subdivision 1, as amended; and Section 2, as amended.*

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

Section 1. Laws 1975, Chapter 249, Section 1, Subdivision 1, as amended by Laws 1976, Chapter 157, Section 1, and Laws 1979, Chapter 75, Section 1, is amended to read:

Section 1. **BLUE EARTH COUNTY; DITCH NO. 27; IMPROVEMENT.** Subdivision 1. Notwithstanding the provisions of Minnesota Statutes, Chapter 106, or any other law to the contrary, the county board of Blue Earth county may by contract expend a sum not to exceed ~~\$250,000~~ \$300,000 for the completion of the improvement of that certain county ditch heretofore designated county ditch No. 27, and to issue the general obligation drainage bonds of the county pursuant to Minnesota Statutes, Chapter 106 in order to provide the sums expended by authority of this section and all other costs incident thereto.

Sec. 2. Laws 1975, Chapter 249, Section 2, as amended by Laws 1976, Chapter 157, Section 2, and Laws 1979, Chapter 75, Section 2, is amended to read:

Sec. 2. Laws 1975, Chapter 249, is effective June 3, 1975, and shall expire on January 1, ~~1983~~ 1985 or whenever the construction of the improvement of county ditch No. 27 of Blue Earth county has been completed and the contracts let therefor accepted in accordance with Minnesota Statutes, Chapter 106.

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