

assessment, shall be class 3 property and assessed accordingly. For this purpose, property is devoted to commercial use on a specific day if it is used, or offered for use, and a fee is charged for such use. Class 3 shall also include commercial use real property used exclusively for recreational purposes in conjunction with class 3 property devoted to temporary and seasonal residential occupancy for recreational purposes, up to a total of two acres, provided the property is not devoted to commercial recreational use for more than 200 days in the year preceding the year of assessment and is located within two miles of the class 3 property with which it is used.

(b) ~~For taxes assessed in 1980, payable in 1981 and thereafter,~~ Agricultural land which is classified as class 3 shall be assessed at 19 percent of its market value. ~~For taxes assessed in 1980, payable in 1981 and thereafter,~~ Real property devoted to temporary and seasonal residential occupancy for recreation purposes which is classified as class 3 shall be assessed at 21 percent of its market value.

## Sec. 2. EFFECTIVE DATE.

Section 1 is effective for taxes levied in 1981 and thereafter, for taxes payable in 1982 and thereafter.

Approved May 13, 1981

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## CHAPTER 189 — H.F.No. 211

*An act relating to local government; permitting agreements for compensation for transfers of taxable property in certain annexations; proposing new law coded in Minnesota Statutes, Chapter 414.*

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

### Section 1. [414.036] MUNICIPAL REIMBURSEMENT.

When a board order under section 414.0325 annexes part of a town to a municipality, the orderly annexation agreement between the town and municipality may provide a reimbursement from the municipality to the town for all or part of the taxable property annexed as part of the board order. The reimbursement shall be completed in substantially equal payments over not less than two nor more than six years from the time of annexation.

Approved May 13, 1981

Changes or additions are indicated by underline, deletions by ~~strikeout~~.