

offices the candidate is filing for. At all other annual town elections one supervisor shall be elected for three years to fill the place of the one whose term expires at that time. Except in towns operating under either option B or option D, or both, there shall be elected at the annual town election held in even-numbered years one town clerk, and at the annual town election held in odd-numbered years one town treasurer. The clerk and treasurer each shall serve for a term of two years and until their successors are elected and qualified.

Sec. 32. Minnesota Statutes 1988, section 367.33, subdivision 4, is amended to read:

Subd. 4. **TERMS.** If the additional supervisors are elected at a special election, they shall serve only until the next annual town election, at which the additional members shall stand for election, one for a term of two years and one for a term of three years. ~~The candidate receiving the highest number of votes shall be elected for the longer term.~~ If the additional supervisors are elected at an annual election, ~~one shall serve for a term of two years and the other for a term of three years with the candidate receiving the highest number of votes being elected for the longer term.~~ A candidate for one of the additional supervisor positions shall specify in the affidavit of candidacy that the candidate is filing for either the two-year or the three-year term.

Sec. 33. **REPORT TO LEGISLATURE.**

The secretary of state shall evaluate the operation of section 19 and shall report to the chairs of the general legislation committee in the house of representatives and the elections committee in the senate by February 1, 1992.

Sec. 34. **REPEALER.**

Minnesota Statutes 1988, sections 201.061, subdivision 2; 201.071, subdivisions 5 and 6; and 201.091, subdivision 3, are repealed.

Sec. 35. **EFFECTIVE DATE.**

This act is effective the day following final enactment.

Presented to the governor April 28, 1990

Signed by the governor May 3, 1990, 5:40 p.m.

CHAPTER 586—S.F.No. 2609

An act relating to the environment; providing for the management and cleanup of tax-forfeited lands; requiring a report by the pollution control agency; authorizing a levy by Lake county; authorizing a purchase of tax-forfeited land and lease of restricted land in St.

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Louis county, amending Minnesota Statutes 1988, sections 115B.02, subdivision 11; 115B.03, by adding a subdivision; 115C.02, subdivision 8; 115C.021, by adding a subdivision; 116.49, by adding a subdivision; 282.08; and 514.671, subdivisions 2 and 5; proposing coding for new law in Minnesota Statutes, chapter 282.

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

Section 1. Minnesota Statutes 1988, section 115B.02, subdivision 11, is amended to read:

Subd. 11. **OWNER OF REAL PROPERTY.** "Owner of real property" means a person who is in possession of, has the right of control, or controls the use of real property, including without limitation a person who may be a fee owner, lessee, renter, tenant, lessor, contract for deed vendee, licensor, licensee, or occupant; provided that:

(1) A lessor of real property under a lease which in substance is a financing device and is treated as such under the United States Internal Revenue Code, common law, or statute, is not an owner of the real property;

(2) A public utility holding a public utility easement is an owner of the real property described in the easement only for the purpose of carrying out the specific use for which the easement was granted; ~~and~~

(3) Any person holding a remainder or other nonpossessory interest or estate in real property is an owner of the real property beginning when that person's interest or estate in the real property vests in possession or that person obtains the unconditional right to possession, or to control the use of, the real property; and

(4) The state or an agency of the state is not an owner of real property solely because it holds title to the property in trust for taxing districts as a result of forfeiture of title for nonpayment of taxes.

Sec. 2. Minnesota Statutes 1988, section 115B.03, is amended by adding a subdivision to read:

Subd. 4. TAX-FORFEITED LAND. (a) The state, an agency of the state, or a political subdivision that may be considered an owner of tax-forfeited real property is not a person responsible for a release or threatened release from a facility in or on the property under subdivision 3, clause (d).

(b) The state, an agency of the state, or a political subdivision is not an operator of a facility in or on tax-forfeited land solely as a result of actions taken to manage, sell, or transfer the land in accordance with chapter 282 and other laws applicable to tax-forfeited land.

(c) Nothing in this subdivision relieves the state, a state agency, or a political subdivision from liability for causing or significantly contributing to the release of a hazardous substance from a facility in or on the land.

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Sec. 3. Minnesota Statutes 1988, section 115C.02, subdivision 8, is amended to read:

Subd. 8. **OWNER.** "Owner" means a person who holds title to, controls, or possesses an interest in a tank. "Owner" does not include a person who holds an interest in a tank solely for financial security, unless through foreclosure or other related actions the holder of a security interest has taken possession of the tank. The state or an agency of the state is not an owner solely because it holds title to a tank or to real property where the tank is located in trust for taxing districts as a result of forfeiture of title for nonpayment of taxes.

Sec. 4. Minnesota Statutes 1988, section 115C.021, is amended by adding a subdivision to read:

Subd. 3. TANK LOCATED ON TAX-FORFEITED LAND. The state, an agency of the state, or a political subdivision is not responsible for a release from a tank solely as a result of actions taken to manage, sell, or transfer tax-forfeited land where the tank is located under chapter 282 and other laws applicable to tax-forfeited land. This subdivision does not relieve the state, a state agency, or a political subdivision from liability for the daily operation of a tank under its control or responsibility located on tax-forfeited land.

Sec. 5. Minnesota Statutes 1988, section 116.49, is amended by adding a subdivision to read:

Subd. 1a. TANK LOCATED ON TAX-FORFEITED LAND. The state, an agency of the state, or a political subdivision is not considered an owner or operator of a tank solely as a result of the forfeiture of title to the tank or real property where the tank is located for nonpayment of taxes, or solely as a result of actions taken to manage, sell, or transfer tax-forfeited land where a tank is located under chapter 282 and other laws applicable to tax-forfeited lands. This subdivision does not relieve the state, a state agency, or a political subdivision from liability for the daily operation of a tank under its control or responsibility located on tax-forfeited land.

Sec. 6. **[282.019] MANAGEMENT AND SALE OF LAND SUBJECT TO HAZARDOUS SUBSTANCE OR PETROLEUM RELEASE.**

Subdivision 1. SCOPE. When there is a release or threatened release of a hazardous substance, or pollutant or contaminant, as defined in section 115B.02, or of petroleum as defined in section 115C.02, in or on tax-forfeited land under the authority of a county or the commissioner of natural resources, the county or commissioner shall comply with the provisions of this section.

Subd. 2. MANAGEMENT REQUIREMENTS. When managing the land, the county or commissioner of natural resources shall:

- (1) cooperate with the pollution control agency or the commissioner of

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agriculture, their employees, agents, and contractors, so that the response actions considered necessary under chapter 115B or 115C may be carried out on the property, including granting access to the property and refraining from actions that would interfere with investigation of or response to the release or threatened release;

(2) refrain from actions that would significantly contribute to the release or threatened release; and

(3) notify the pollution control agency or the commissioner of agriculture in advance of actions necessary to manage the land which may affect the investigation of or response to the release or threatened release, and follow the direction of the agency when taking such actions.

The requirements of this subdivision also apply to a person managing the land under a lease or other similar arrangement with the county or commissioner of natural resources.

Subd. 3. TRANSFER OF OWNERSHIP. (a) Before transfer of ownership of the land the county auditor, with the approval of the county board, shall:

(1) prepare and file the affidavit required under section 282.0195;

(2) set appropriate conditions on the transfer of the land to assure that the transferee and the transferee's successors will grant access for and cooperate with the completion of a response action taken or approved by the pollution control agency or the commissioner of agriculture, including investigation of the release or threatened release, and implementation, operation, maintenance, and monitoring of response actions; and

(3) set conditions on the use of the land by the transferee and the transferee's successors as required by the pollution control agency to protect the public health and welfare and the environment, assure proper operation, maintenance, and monitoring of completed response actions, and comply with applicable federal and state laws, rules, and regulations.

(b) The county board may set conditions on the transfer in addition to those under paragraph (a), including requiring the transferee to implement, maintain, operate, or monitor response actions approved by the pollution control agency or the commissioner of agriculture.

Subd. 4. ALTERNATE SALE PROCEDURE. Land described in subdivision 1 may be sold by the county auditor under an alternative sale procedure under this subdivision if the county board determines that an alternate sale procedure will encourage the implementation of response actions needed to address a release in or on the land and will promote the return of the land to the tax rolls. The sale may be public or nonpublic, by sealed bid, negotiation, or other means. The county auditor shall give at least 30 days' written notice of

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the sale to the pollution control agency and owners of land adjoining the land to be sold. Sale may be restricted to the owners of adjoining land. The land may not be sold for less than its appraised value unless the purchaser agrees to implement response actions approved by the pollution control agency and shows that the appraised value does not adequately reflect the estimated response action costs. The notice of sale shall include the amount of an environmental lien or estimated expenses for cleanup or response actions.

Subd. 5. STATE CLEANUP EXPENSES RECOVERABLE THROUGH ENVIRONMENTAL LIEN OR ADDED TO VALUE AT TIME OF SALE. (a) Prior to or at the time of the forfeiture of any lands, the pollution control agency or the commissioner of agriculture may file an environmental lien under section 514.672 to recover the expenses incurred under section 115B.17 or 115C.03 to respond to a release or threatened release on the land. The agency or the commissioner of agriculture shall provide a copy of the lien to the county assessor. A sale of the land after forfeiture does not discharge or free it from an environmental lien. If continuation of an environmental lien will prohibit the return of the tax-forfeited land to the tax rolls, the county board may request release or reduction of the lien from the pollution control agency or the commissioner of agriculture as provided under section 514.672, subdivision 5.

(b) When a parcel of tax-forfeited land has been benefited by response actions for which expenses were incurred by the pollution control agency or the commissioner of agriculture under section 115B.17 or 115C.03, and no environmental lien was filed before or at the time of forfeiture, the pollution control agency or the commissioner of agriculture shall certify to the county the expenses that have been incurred. Prior to sale of the parcel, the county board shall compare the amount of the certified expenses with the amount to which the value of the parcel has been enhanced by the response actions and may adjust the appraisal of the land accordingly, adding the expenses as a separate item to the appraisal of the land.

Sec. 7. [282.0195] AFFIDAVIT AND NOTIFICATION REQUIREMENTS FOR SUPERFUND AND STORAGE TANK SITES.

Subdivision 1. SUPERFUND SITES. The affidavit requirement of section 115B.16, subdivision 2, applies to tax-forfeited land only if the land has been placed on the permanent list of priorities under section 115B.17, subdivision 13. The county auditor shall file the affidavit, but no liability may be imposed under section 115B.16, subdivision 4, paragraph (b), for failing to record the affidavit.

Subd. 2. STORAGE TANK SITES. The county auditor shall file a notification or affidavit required under section 116.48 with respect to an underground or aboveground storage tank on tax-forfeited land, or the transfer of ownership of tax-forfeited land where an underground or aboveground storage tank is located or where there is a release from a tank for which no corrective action has been taken.

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Sec. 8. Minnesota Statutes 1988, section 282.08, is amended to read:

282.08 APPORTIONMENT OF PROCEEDS.

The net proceeds from the sale or rental of any parcel of forfeited land, or from the sale of any products therefrom, shall be apportioned by the county auditor to the taxing districts interested therein, as follows:

(1) Such portion as may be required to pay any amounts included in the appraised value under section 282.01, subdivision 3, as representing increased value due to any public improvement made after forfeiture of such parcel to the state, but not exceeding the amount certified by the clerk of the municipality, shall be apportioned to the municipal subdivision entitled thereto;

(2) Such portion as may be required to pay any amount included in the appraised value under section 282.019, subdivision 5, representing increased value due to response actions taken after forfeiture of such parcel to the state, but not exceeding the amount of expenses certified by the pollution control agency or the commissioner of agriculture, shall be apportioned to the agency or the commissioner of agriculture and deposited in the fund from which the expenses were paid;

(3) Such portion of the remainder as may be required to discharge any special assessment chargeable against such parcel for drainage or other purpose whether due or deferred at the time of forfeiture, shall be apportioned to the municipal subdivision entitled thereto; and

~~(3)~~ (4) Any balance shall be apportioned as follows:

(a) Any county board may annually by resolution set aside no more than 30 percent of the receipts remaining to be used for timber development on tax-forfeited land and dedicated memorial forests, to be expended under the supervision of the county board. It shall be expended only on projects approved by the commissioner of natural resources.

(b) Any county board may annually by resolution set aside no more than 20 percent of the receipts remaining to be used for the acquisition and maintenance of county parks or recreational areas as defined in sections 398.31 to 398.36, to be expended under the supervision of the county board.

(c) If the board does not avail itself of the authority under paragraph (a) or (b) any balance remaining shall be apportioned as follows: county, 40 percent; town or city, 20 percent; and school district, 40 percent, and if the board avails itself of the authority under paragraph (a) or (b) the balance remaining shall be apportioned among the county, town or city, and school district in the proportions in this paragraph above stated, provided, however, that in unorganized territory that portion which should have accrued to the township shall be administered by the county board of commissioners.

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Sec. 9. Minnesota Statutes 1988, section 514.671, subdivision 2, is amended to read:

Subd. 2. **AGENCY.** "Agency" means the pollution control agency and the commissioner of agriculture.

Sec. 10. Minnesota Statutes 1988, section 514.671, subdivision 5, is amended to read:

Subd. 5. **COMMISSIONER.** "Commissioner" means the commissioner of the pollution control agency and the commissioner of agriculture.

Sec. 11. **LAKE COUNTY; LEVY SPECIAL ASSESSMENT FOR COST OF ENVIRONMENTAL IMPACT STATEMENT.**

Notwithstanding any other law to the contrary, Lake county may levy a special assessment against directly affected tax increment benefited property classified under Minnesota Statutes, section 273.13, subdivision 24, in Lake county to pay for gross costs incurred by the county or authority operating the district for preparation of an environmental impact statement for a project which has been funded in part by general obligation tax increment bonds.

Sec. 12. **REPORT ON TRANSACTIONS INVOLVING ENVIRONMENTALLY CONTAMINATED REAL PROPERTY.**

The commissioner of the pollution control agency and the commissioner of agriculture shall prepare and submit to the legislative commission on waste management by January 31, 1991, a report on the effect of environmental contamination of real property on the purchase, sale, financing, and development of the property, and on the status of agency programs and actions that provide advice or assistance to persons interested in the purchase, sale, financing, or development of such property. In preparing the report, the commissioner shall consult with the commissioner of revenue, persons who are representative of purchasers, sellers, financial institutions, and developers, including public development authorities, who have experience with transactions involving environmentally contaminated property.

Sec. 13. **ST. LOUIS COUNTY; TAX FORFEITED LAND.**

Under the provisions of Minnesota Statutes, sections 273.124 and 282.241, Marianne Fransen may repurchase for the delinquent taxes at the homestead rate, plus penalties and interest, which is approximately \$12,316, the property as described below. The conveyance shall be in a form approved by the attorney general.

The property that may be sold is in the city of Duluth at 1417 Stanford Avenue and described as:

Lot 1, Block 3, Highland Hills Subdivision, property identification Number 10 2195 290.

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This property was off the tax rolls in 1974 and put back on in 1975 at the nonhomestead rate until 1984. Marianne Fransen has continuously resided at the property since 1974 and the city assessor agrees that she meets the definition of a person eligible for homestead under section 273.124.

Sec. 14. ST. LOUIS COUNTY; LEASE OF RESTRICTED LAND.

Notwithstanding Minnesota Statutes, section 84.027, subdivision 10, or other law to the contrary, the city of Cook may lease the St. Louis county highway garage No. 4106 and the surrounding premises as described in this section for economic development purposes.

The property that may be leased for economic development purposes is described as:

Lots 24 through 32, Block 12, Plat of Ashawa, City of Cook.

Sec. 15. EFFECTIVE DATE.

Sections 1 to 8, 12, and 13 are effective the day following final enactment. Notwithstanding Minnesota Statutes, section 469.179, section 11 is effective the day following final enactment and applies to all tax increment districts, whether created before, on, or after August 1, 1979.

Presented to the governor April 28, 1990

Signed by the governor May 4, 1990, 10:50 p.m.

CHAPTER 587—S.F.No. 1473

An act relating to the environment; providing for mitigation of the greenhouse effect by requiring a report on the use of a surcharge on carbon dioxide emissions and a tree planting plan for carbon dioxide absorption; proposing coding for new law in Minnesota Statutes, chapter 116.

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

Section 1. **[116.86] CARBON DIOXIDE; LEGISLATIVE INTENT.**

The legislature recognizes that waste carbon dioxide emissions, primarily from transportation and industrial sources, may be a primary component of the global greenhouse effect that warms the earth's atmosphere and may result in damage to the agricultural, water, forest, and wildlife resources of the state. The legislature further recognizes that trees are a major factor in keeping the earth's carbon cycle balanced, and planting trees and perennial shrubs and vines recycles carbon downward from the atmosphere.

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