000 appropriated by Laws 1951, Chapter 714, as amended by Laws 1953, Chapter 522, Section 2, and Laws 1955, Chapter 795, Section 2, which was not expended by the commission pursuant to those chapters, is hereby reappropriated, and the further sum of \$30,000 is hereby appropriated from the funds appropriated to the Iron Range Resources and Rehabilitation Commission for the use of this commission in performing the duties imposed under the provisions of this act. For the payment of such expenses the commission shall draw its warrants upon the state treasurer, which warrants shall be signed by the chairman and at least one other member of the commission and the state auditor shall then approve and the state treasurer shall pay such warrants when presented.

A general summary or statement of expenses incurred by the commission and paid shall accompany the commission's report.

Approved April 29, 1957.

## CHAPTER 959—S. F. No. 1910 [Coded]

An act relating to taxation of real property; amending Minnesota Statutes 1953, Section 273.13, by adding a new subdivision.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1953, Section 273.13, is amended by adding a new subdivision to read:

[Subd. 14.] In any city of the first class having a population of not more than 400,000 inhabitants that portion of real property which is assessed as a structure upon the land which is used for the sole purpose of a motor vehicle public parking ramp which is subject to a general property tax, shall be classified for purposes of taxation, for a period of 15 years from the date of completion of original construction, or the date of initial, though partial, use, whichever is the earlier date, as follows: That part, section, floor or area of such real property shall be valued and assessed at 20 percent of the full, and true value thereof; provided that this act shall apply only to such ramps, the construction of which is commenced from and after July 1, 1957.

Approved April 29, 1957.