done by a canvassing board because the difference between votes is 100 or less. The auditor of any county also shall make for any candidate or voter of his county, a certified copy of any statement of votes made by the county canvassing board upon payment or tender of one dollar therefor. In case of a contest, the court may invalidate and revoke the certificate, pursuant to chapter 209.

Approved March 28, 1974.

CHAPTER 313—S.F.No.852

An act relating to taxation; assessment and valuation of property; property used for refining of crude petroleum; repealing Minnesota Statutes 1971, Section 273.13, Subdivision 13.

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

- Section 1. TAXATION; VALUATION OF PROPERTY USED FOR REFINING CRUDE PETROLEUM. Minnesota Statutes 1971, Section 273.13, Subdivision 13 is repealed.
- Sec. 2. This act is effective for taxes assessed and levied in 1974 and thereafter, and payable in 1975 and thereafter.

Approved March 28, 1974.

CHAPTER 314-S.F.No.1079

An act relating to local improvements; assessment procedures; notice of assessment; amending Minnesota Statutes 1971, Sections 429.061, Subdivision 1; and 429.021, Subdivision 3.

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

- Section 1. Minnesota Statutes 1971, Section 429.021, Subdivision 3, is amended to read:
- Subd. 3. LOCAL IMPROVEMENTS; ASSESSMENT PROCE-DURES; RELATION TO CHARTER AND OTHER LAWS. When any portion of the cost of an improvement is defrayed by special assessments, the procedure prescribed in this chapter shall be followed unless the council determines to proceed under charter provisions; but this chapter does not prescribe the procedure to be followed by a municipality in making improvements financed without the use of special assessments.

Changes or additions indicated by underline deletions by strikeout

If the council determines to proceed under charter provisions for special assessments, such provisions shall be deemed to include a requirement that notices of proposed assessments inform property owners of the procedures they must follow under the charter in order to appeal the assessments to district court.

Sec. 2. Minnesota Statutes 1971, Section 429.061, Subdivision 1, is amended to read:

429.061 ASSESSMENT PROCEDURE, Subdivision 1, CALCULA-TION, NOTICE. At any time after a contract is let or the work ordered by day labor, the expense incurred or to be incurred in its making shall be calculated under the direction of the council. The council shall then determine by resolution the amount of the total expense the municipality will pay, other than the amount, if any, which it will pay as a property owner, and the amount to be assessed. Thereupon the clerk, with the assistance of the engineer or other qualified person selected by the council, shall calculate the proper amount to be specially assessed for the improvement against every assessable lot, piece or parcel of land, without regard to cash valuation, in accordance with the provisions of section 429.051. The proposed assessment roll shall be filed with the clerk and be open to public inspection. The clerk shall thereupon, under the council's direction, publish notice that the council will meet to consider the proposed assessment. Such notice shall be published in the newspaper at least once and shall be mailed to the owner of each parcel described in the assessment roll. For the purpose of giving mailed notice under this subdivision, owners shall be those shown to be such on the records of the county auditor or, in any county where tax statements are mailed by the county treasurer, on the records of the county treasurer; but other appropriate records may be used for this purpose. Such publication and mailing shall be no less than two weeks prior to such meeting of the council. Except as to the owners of tax exempt property or property taxes on a gross earnings basis, every property owner whose name does not appear on the records of the county auditor or the county treasurer shall be deemed to have waived such mailed notice unless he has requested in writing that the county auditor or county treasurer, as the case may be, include his name on the records for such purpose. Such notice shall state the date, time, and place of such meeting, the general nature of the improvement, the area proposed to be assessed, that the proposed assessment roll is on the file with the clerk, and that written or oral objections thereto by any property owner will be considered. The notice shall also state that an owner may appeal an assessment to district court pursuant to section 429.081 by serving notice of the appeal upon the mayor or clerk of the municipality within 20 days after the adoption of the assessment and filing such notice with the district court within ten days after service upon the mayor or clerk.

Sec. 3. This act is effective as provided by law but shall not affect any improvement or assessment proceedings commenced prior to its effective date.

Changes or additions indicated by underline deletions by strikeout

Approved March 28, 1974.

CHAPTER 315-S.F.No.1149

An act relating to state government; permitting use of duplicating machines for police training in the bureau of criminal apprehension; amending Minnesota Statutes 1971, Section 16.02, Subdivision 16.

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

Section 1. Minnesota Statutes 1971, Section 16.02, Subdivision 16, is amended to read:

- Subd. 16. BUREAU OF CRIMINAL APPREHENSION; POLICE TRAINING; DUPLICATING MACHINES. To maintain and operate for state departments and agencies a central mailing service, and a duplicating division in which all duplication shall be done; to require that all equipment now or hereafter owned by the state be turned into the central duplicating division for use therein with the following exceptions:
- (a) duplicating machines may be used in-by any department, institution, or state agency not located in St. Paul or Minneapolis, or in-by the state department of civil defense, or by the attorney general, or by the bureau of criminal apprehension in the administration of police training;
- (b) the motor vehicle department may continue to fill the necessary data on motor vehicle license registration cards on duplicating machines or by duplicating process;
- (c) the civil service department may continue to produce work of confidential nature on their own duplicating machines;
- (d) the department of public service may utilize a duplicating machine for the purpose of issuing its orders and other work which is confidential until the time of its release.

The duplicating work to be done by the duplicating division shall be restricted to producing any form, booklet or pamphlet to the extent deemed appropriate by the commissioner of administration.

The term "duplicating" as used in this subdivision means that material produced by use of stencils, masters and plates which are to be used on single unit duplicating equipment not larger than 11 by 17 inches and which have a maximum image of 10 3/4 by 16 1/2 inches.

Approved March 28, 1974.

Changes or additions indicated by underline deletions by strikeout