

general revenue purposes not in excess of ~~eleven and one quarter~~ ~~(11 1/4)~~ *thirteen* mills.

Sec. 2. *This act shall take effect upon its approval by the board of county commissioners of Ramsey county, and upon compliance with Minnesota Statutes, Section 645.021.*

Approved June 6, 1969.

CHAPTER 1097—H. F. No. 2792

[Coded]

An act relating to taxation; listing of leased personal property, and providing penalties.

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

Section 1. [272.69] **Taxation; listing leased personal property; penalty.** Subdivision 1. Any person, firm, or corporation engaged in the business of leasing items of tangible personal property which are subject to personal property taxation shall file with the commissioner of taxation not later than June 1 of each year a listing of all items of personal property owned by the lessor and in possession of a lessee under a lease, rental purchase option, or similar type of agreement as of the May 1 immediately preceding. The listing shall be made on forms provided by the commissioner and shall contain a brief description of each item including the serial number, if any, the location thereof, the date of manufacture, and the manufacturer's list selling price. The commissioner may grant an extension of the filing date herein prescribed for good cause shown.

Subd. 2. Upon receipt of the listings required by subdivision 1, the commissioner of taxation shall compile a listing of all property thus located in each county and shall forward a copy of the listing together with other pertinent data to the county assessor of the county in which the property is, or was as of May 1, located in order to aid in the proper listing and assessment thereof.

Subd. 3. It is the intent of this section that leased personal property which is subject to personal property taxation be assessed to and the tax paid by the lessor, notwithstanding any agreement between lessor and lessee to the contrary. Any such agreement may, however, be construed as an agreement by the lessee to indemnify the lessor for the amount of personal property taxes paid. The listing re-

Changes or additions indicated by italics, deletions by ~~strikeout~~

quired by this section shall be in lieu of any other property tax listing required by law for property required to be listed.

Subd. 4. Any person, firm, or corporation, or agent, officer, or employee thereof required by this section to file a listing of personal property who shall willfully fail to file such listing or who shall willfully or knowingly omit therefrom any item or items of personal property required to be listed is guilty of a gross misdemeanor. In addition, items omitted from a listing shall be treated as omitted property subject to the provisions of Minnesota Statutes, Section 273.02.

Approved June 6, 1969.

CHAPTER 1098—H. F. No. 2815

[Not Coded]

An act relating to towns in the county of Anoka; conferring certain village zoning powers on these towns.

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

Section 1. **Anoka county; towns in Anoka county; village powers.** The following towns in Anoka county, namely, Burns, Columbus, Grow, Ham Lake, Linwood, Oak Grove, and Ramsey, shall have and possess in addition to all other powers now or hereafter granted said towns, the same power and the same authority now possessed by villages under the laws of this state insofar as such powers are enumerated in Minnesota Statutes, Sections 462.357 and 462.358, as now in force or hereafter amended. The town board and the officers of said town shall have like powers and duties with respect to any of the powers so specified as the village council and the corresponding officers, respectively, of any such village.

Sec. 2. This act takes effect as to each specific town named in section 1 when approved by the town board of supervisors of such town and upon compliance with Minnesota Statutes, Section 645.021.

Approved June 6, 1969.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.