

Subd. 2. On or before October 1 in each year, it shall be the duty of the commissioner to deliver to the state auditor a certificate in duplicate for each ~~class of schools in each county of the state~~ *district* entitled to receive state aid under the provisions of this chapter. Upon the receipt of such certificate, it shall be the duty of the state auditor to draw his warrant upon the state treasurer in favor of the ~~county treasurer~~ *district* for the amount shown by each certificate to be due to the ~~several schools therein enumerated~~ *district*. The state auditor shall transmit such warrants to the ~~auditor~~ *district* together with a copy of the certificate prepared by the commissioner.

Sec. 4. *Minnesota Statutes 1967, Section 124.12, Subdivisions 3 and 4 are repealed.*

Sec. 5. *This act is effective January 1, 1970.*

Approved February 19, 1969.

#### CHAPTER 17—S. F. No. 41

*An act relating to taxation; income tax credits for certain elderly taxpayers; amending Minnesota Statutes 1967, Sections 290.0601, Subdivision 9, and 290.0608.*

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

Section 1. Minnesota Statutes 1967, Section 290.0608, is amended to read:

**290.0608 Taxation; income tax; credits for elderly; maximum property tax.** In any case in which property taxes accrued or rent constituting property taxes accrued, or both, in any one year in respect of any one household exceeds ~~\$300~~ *\$600*, the amount thereof shall, for purposes of sections 290.0601 to 290.0617, be deemed to have been ~~\$300~~ *\$600*; ~~provided that any claim afforded to the resident owner under sections 290.0601 to 290.0617 shall be reduced by the amount of any reduction in property taxes received as provided in the 35 percent property tax relief provisions of Extra Session Laws 1967; Chapter 32, Article I.~~

Sec. 2. Minnesota Statutes 1967, Section 290.0601, Subdivision 9, is amended to read:

Subd. 9. **Property taxes accrued.** Property taxes accrued means *the net property taxes tax after deducting the credit allowed by Minnesota Statutes 1967, Section 273.13, Subdivisions 6*

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

and 7, (exclusive of special assessments, delinquent interest and charges for service) levied on a claimant's homestead in 1967 or any calendar year thereafter pursuant to Minnesota Statutes 1965, Chapters 272 and 273. When a homestead is owned by two or more persons or entities as joint tenants or tenants in common and one or more persons or entities is not a member of claimant's household, "property taxes accrued" is that part of property taxes levied on such homestead as reflects the ownership percentage of the claimant and his household. For purposes of this paragraph property taxes are "levied" when the tax roll is delivered to the local treasurer for collection. When a claimant and his household own their homestead part of the preceding calendar year and rent the same or a different homestead for part of the same year "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as such by claimant and his household at the time of the levy, multiplied by the percentage of 12 months that such property was owned and occupied by such household as its homestead during the preceding year. When a household owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall relate only to that property occupied by the household as a homestead on the levy date. Whenever a homestead is an integral part of a larger unit such as a farm, or a multi-purpose or multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the homestead is of the total value except that the claimant may use the total property taxes accrued for the larger unit, but not exceeding 40 80 acres of land, except as the limitations of section 290.0608 apply. For the purpose of sections 290.0601 to 290.0617, the "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

**Sec. 3. Effective date.** *This act shall be effective with respect to all taxable years commencing on or after January 1, 1968.*

Approved February 21, 1969.

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#### CHAPTER 18—S. F. No. 110

*An act relating to depositories of public funds; authorizing hospital districts to receive collateral of public depositories other than surety bonds; amending Minnesota Statutes 1967, Sections 118.01; 118.10; and 118.11.*

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

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