CHAPTER 322—S. F. No. 1124

An act relating to homestead treatment of certain cooperatives and charitable corporations; amending Minnesota Statutes 1967, Section 273.133.

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

Section 1.   Minnesota Statutes 1967, Section 273.133, is amended to read:

273.133   **Cooperatives   and   charitable   corporations; homestead.**   When a building which contains several dwelling units is owned by a corporation or association organized under sections 308.05 to 308.18, and each person who owns a share or shares in the corporation or association is entitled to occupy a unit in the building, *the corporation or association may claim homestead treatment for each unit* in accordance with section 273.13, subdivision 7, for the part of the value of the building represented by each *such* unit occupied by a shareholder. To qualify for the treatment provided by this section, the corporation or association must be wholly owned by persons having shares entitling them to occupy a unit in the building, and the total number of persons owning shares entitling them to occupy a unit may not exceed the number of units in the building. A charitable corporation organized under the laws of Minnesota and not otherwise *exempt thereunder with no outstanding stock shall qualify for such homestead treatment with respect to member residents of such dwelling units who have purchased and hold residential participation warrants entitling them to occupy such units.* For the purpose of this section a husband and wife shall be counted as one person.

Approved May 9, 1969.

CHAPTER 323—S. F. No. 1167

An act relating to tax lists and extension of taxes; amending Minnesota Statutes 1967, Section 275.28, Subdivision 1.

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

Section 1.   Minnesota Statutes 1967, Section 275.28, Subdivision 1, is amended to read:

275.28   **Taxation; tax lists.**   Subdivision 1.   **Auditor to make.**   The county auditor shall make out the tax lists according to

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