

include: bona fide loans; bona fide rental agreements; bona fide open accounts or other obligations held with or without security arising out of the ordinary and regular course of business of selling or leasing merchandise, fixtures or supplies to such establishment; an interest in a corporation owning or operating a hotel but having at least ~~250~~ 150 or more rental units holding a liquor license in conjunction therewith; or 10 percent or less interest in any other corporation holding a license. A person who receives monies from time to time directly or indirectly from a licensee, in the absence of a bona fide consideration therefor and excluding bona fide gifts or donations, shall be deemed to have a pecuniary interest in such retail license. In determining "bona fides" the reasonable value of the goods or things received as consideration for any payment by the licensee and all other facts reasonably tending to prove or disprove the existence of any purposeful scheme or arrangement to evade the prohibitions of this subdivision shall be considered.

Approved May 16, 1969.

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CHAPTER 463—S.F. No. 1616

[Not Coded]

*An act relating to Washington county; providing for completion of local assessment work by specified dates; authorizing completion of assessment by county assessor when local work is not completed by local assessor.*

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

Section 1. **Washington county; completion of assessments.** The Washington county assessor shall examine the assessment appraisal records of each local assessor on or about March 1 of each year and shall immediately give notice in writing to the governing body of said district of any deficiencies in the assessment procedures with respect to the quantity of or quality of the work done as of that date and indicating corrective measures to be undertaken and effected by the local assessor not later than April 1. If, upon re-examination of such records on or about April 1, the deficiencies noted in the written notice previously given have not been substantially corrected to the end that a timely and uniform assessment of all real property in the county will be attained, then the

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

county assessor with the concurrence of the state commissioner of taxation shall collect the necessary records from the local assessor and complete the assessment or employ others to complete the assessment. In this circumstance the cost of completing the assessment shall be charged against the assessment district involved. The county auditor shall certify the costs thus incurred to the appropriate governing body not later than September 1 and if unpaid as of October 10 of the assessment year, the county auditor shall levy a tax upon the taxable property of said assessment district sufficient to pay such costs. The amount so collected shall be credited to the general revenue fund of the county.

Sec. 2. Assessment districts in Washington county shall complete the assessment appraisal records on or before May 1. The records shall be delivered to the county assessor as of that date and any work which is the responsibility of the local assessor which is not completed by May 1 shall be accomplished by the county assessor or persons employed by him and the cost of such work shall be charged against the assessment district as provided in section 1 of this act. Extensions of time to complete the assessment appraisal records may be granted to the local assessor by the county assessor if such extension is approved by the county board.

Sec. 3. This act takes effect when approved by the county board of Washington county and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 16, 1969.

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CHAPTER 464—S. F. No. 1757

[Not Coded]

*An act relating to the tax levy for general revenue purposes in the county of Pine.*

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

Section 1. **Pine county; general revenue tax levies.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 275.09 to the contrary, the board of county commissioners of the county of Pine may levy annually a tax for general revenue purposes at such a rate as will produce not to exceed \$230,000.

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