

aside. Such appeal shall not stay or supersede the order appealed from unless the court upon examination of the order and the return made on the appeal, and after giving the respondent notice and opportunity to be heard, shall so direct. If such appeal is not taken such order shall become final, and it shall thereupon be the duty of the carriers affected to adopt and publish the rates or classifications therein prescribed. When no appeal is taken from an order, as herein provided, the parties affected by such order shall be deemed to have waived the rights to have the merits of such controversy reviewed by a court, and there shall be no trial of the merits of reexamination of the facts of any controversy in which such order was made, by any district court to which application may be made for a writ to enforce the same. Any party to a proceeding in the district court may appeal to the supreme court of Minnesota from the order or judgment of such district court within the time and in the manner and under the procedure provided in Minnesota Statutes, Chapter 605; provided that if the commission be the appellant, no bond upon such appeal shall be required.

Approved May 23, 1969.

#### CHAPTER 647—H. F. No. 1408

*An act relating to taxation of and measured by net income; providing a credit in respect of property taxes for certain renters; amending Minnesota Statutes 1967; Section 290.982.*

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

Section 1. Minnesota Statutes 1967, Section 290.982, is amended to read:

290.982. **Taxation; income tax; credit for renters; claimant.** Claimant means a person who has filed a claim under sections 290.981 to 290.992, who was domiciled in this state during the entire calendar year preceding the year in which he files claim for relief, who resided in a rented or leased private commercial unit operated for profit, *or in a rented or leased unit owned temporarily due to foreclosure by the federal housing administration*, for not less than the last six months of the calendar year covered by the claim. When two or more individuals of a household are able to meet the qualifications for a claimant, they may determine between them as to who the claimant shall be. If they are unable to agree the matter shall be

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

referred to the commissioner of taxation and his decision shall be final. When a unit is occupied by two or more individuals and more than one such individual is able to qualify as a claimant, and some or all such qualified individuals are not related such as a husband and wife, such individuals may determine between them as to who the claimant shall be. If they are unable to agree, the matter shall be referred to the commissioner of taxation and his decision shall be final.

Sec. 2. *This act applies to rent accrued in 1969 and subsequent years.*

Approved May 23, 1969.

---

CHAPTER 648—H. F. No. 1420

[Coded]

*An act relating to towns; granting certain contractual powers to towns.*

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

Section 1. [365.025] **Towns; contracts.** Notwithstanding any law to the contrary, the town board shall have power to make such contracts as may be deemed necessary or desirable to make effective any power possessed by the town. The town may purchase personal property through a conditional sales contract and real property through a contract for deed under which contracts the seller is confined to the remedy of recovery of the property in case of non-payment of all or part of the purchase price, which shall be payable over a period of not to exceed five years. When the contract price of property to be purchased by contract for deed or conditional sales contract exceeds one percent of the assessed valuation of the town, the town may not enter into such a contract for at least ten days after publication in the official newspaper of a board resolution determining to purchase property by such a contract; and, if before the end of that time a petition asking for an election on the proposition signed by voters equal to ten percent of the number of voters at the last regular town election is filed with the clerk, the town may not enter into such a contract until the proposition has been approved by a majority of the votes cast on the question at a regular or special election.

Approved May 23, 1969.

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