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Volume 4 Printing Schedule for Agencies

Issue Number	*Submission deadline for Executive Orders. Adopted Rules and **Proposed Rules	*Submission deadline for State Contract Notices and other **Official Notices	Issue Date
	SCHEDULI	E FOR VOLUME 4	
40	Monday Mar 24	Monday Mar 31	Monday Apr 7
41	Monday Mar 31	Monday Apr 7	Monday Apr 14
42	Monday Apr 7	Monday Apr 14	Monday Apr 21
43	Monday Apr 14	Monday Apr 21	Monday Apr 28

^{*}Deadline extensions may be possible at the editor's discretion; however, none will be made beyond the second Wednesday (12 calendar days) preceding the issue date for rules, proposed rules and executive orders, or beyond the Wednesday (5 calendar days) preceding the issue date for official notices. Requests for deadline extensions should be made only in valid emergency situations.

Instructions for submission of documents may be obtained from the Office of the State Register, Suite 415, Hamm Building, 408 St. Peter Street. St. Paul, Minnesota 55102.

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The State Register is the official publication of the State of Minnesota, containing executive orders of the governor, proposed and adopted rules of state agencies, and official notices to the public. Judicial notice shall be taken of material published in the State Register.

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^{**}Notices of Public Hearings on proposed rules are published in the Proposed Rules section and must be submitted two weeks prior to the issue date.

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NOTICE

How to Follow State Agency Rulemaking Action in the State Register

State agencies must publish notice of their rulemaking action in the *State Register*. If an agency seeks outside opinion before promulgating new rules or rule amendments, it must publish a **NOTICE OF INTENT TO SOLICIT OUTSIDE OPINION**. Such notices are published in the **OFFICIAL NOTICES** section. Proposed rules and adopted rules are published in separate sections of the magazine.

The PROPOSED RULES section contains:

- Proposed new rules (including Notice of Hearing).
- Proposed amendments to rules already in existence in the Minnesota Code of Agency Rules (MCAR).
- Proposed temporary rules.

The ADOPTED RULES section contains:

- Notice of adoption of new rules and rule amendments (those which were adopted without change from the proposed version previously published).
- Adopted amendments to new rules or rule amendments (changes made since the proposed version was published).
- Notice of adoption of temporary rules.
- Adopted amendments to temporary rules (changes made since the proposed version was published).

All ADOPTED RULES and ADOPTED AMENDMENTS TO EXISTING RULES published in the *State Register* will be published in the Minnesota Code of Agency Rules (MCAR). Proposed and adopted TEMPORARY RULES appear in the *State Register* but are not published in the MCAR due to the short-term nature of their legal effectiveness.

The State Register publishes partial and cumulative listings of rule action in the MCAR AMENDMENTS AND ADDITIONS list on the following schedule:

Issues 1-13, inclusive Issues 14-25, inclusive Issue 26, cumulative for 1-26 Issue 27-38, inclusive Issue 39, cumulative for 1-39 Issues 40-51, inclusive Issue 52, cumulative for 1-52

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EXECUTIVE ORDERS=

Executive Order No. 80-1

Amending Executive Order No. 79-4

I, Albert H. Quie, Governor of the State of Minnesota, by virtue of the authority vested in me by the Constitution of the State of Minnesota and applicable statutes, do hereby issue this Executive Order amending Executive Order No. 79-4:

Whereas, Executive Order No. 79-4 creating the Governor's Committee on the Northeast Minnesota Economic Protection Fund was issued on February 23, 1979; and

Whereas, it is desirable that the Commissioner of the Iron Range Resources Rehabilitation Board be made an *ex officio* member of that committee to bring his expertise to the work of the committee; and

EXECUTIVE ORDERS

elbert H Duie

Whereas, it is necessary and desirable to make provision for payment of travel expenses to the members of the committee;

Now, therefore, I order:

Sections 1.a. and 1.e. of Executive Order No. 79-4 are hereby amended as follows:

1.a. The committee shall consist of appropriate representation from the area and four (4) ex officio members, including the Commissioner of the Iron Range Resources Rehabilitation Board and representatives of the Department of Revenue, Pollution Control Agency, and the Department of Economic Development.

1.e. Travel expenses shall be paid.

Pursuant to Minn. Stat. § 4.035 (1978), this order shall be effective fifteen (15) days after filing with the Secretary of State and its publication in the *State Register* and shall remain in effect until it is rescinded by proper authority or expires in accordance with Minn. Stat. §§ 4.035 or 15.0593.

In testimony whereof, I hereunto set my hand on this 14th day of March, 1980.

PROPOSED RULES=

Pursuant to Minn. Stat. § 15.0412, subd. 4, agencies must hold public hearings on proposed new rules and/or proposed amendment of existing rules. Notice of intent to hold a hearing must be published in the State Register at least 30 days prior to the date set for the hearing, along with the full text of the proposed new rule or amendment. The agency shall make at least one free copy of a proposed rule available to any person requesting it.

Pursuant to Minn. Stat. § 15.0412, subd. 5, when a statute, federal law or court order to adopt, suspend or repeal a rule does not allow time for the usual rulemaking process, temporary rules may be proposed. Proposed temporary rules are published in the *State Register*, and for at least 20 days thereafter, interested persons may submit data and views in writing to the proposing agency.

Department of Commerce Securities Division

Proposed Uniform Conveyancing
Blanks to Replace Uniform
Conveyancing Blanks 1-M
through 12-M (Warranty Deeds),
and 27-M through 32-M (Quit
Claim Deeds), Originals of Which
Are Filed with Secretary of State,
and Copies of Which Are Set Out
Following M.S.A. § 507 Creating
Four New Affidavit Blanks

Notice of Hearing

Notice is hereby given that a public hearing in the aboveentitled matter will be held pursuant to Minn. Stat. § 15.0412, subd. 4 (1978), in the Hearing Room of the Department of Commerce, Fifth Floor, Metro Square Building, Seventh and Robert Streets, Saint Paul, Minnesota 55101, commencing at 9:30 a.m. on May 9, 1980, and continuing until all persons have had an opportunity to be heard.

All interested or affected persons will have the opportunity to participate concerning the adoption of the proposed rules captioned above. Statements may be made orally and written material may be submitted. In addition, whether or not an appearance is made at the hearing, written witness statements or material may be submitted by mail to Harry Seymour Crump, Hearing Examiner, Room 300, 1745 University Avenue, Saint Paul, Minnesota 55104, telephone: (612) 296-8111, either before the hearing or within five days after the close of the hearing, or for a longer period not to exceed twenty days if ordered by the hearing examiner.

All such statements will be entered into and become a part of the record. Testimony and other evidence to be submitted for consideration should be pertinent to the matter at hand. For those wishing to submit written statements or exhibits, it is requested that at least 3 copies be furnished. In addition, it is suggested to save time and to avoid duplication, those persons, organizations, or associations having common viewpoints or interests in these proceedings join together where possible and present a single statement in behalf of such interests. Notice:

Public Hearings on Agency R	ules
March 31-April 14, 1980	

March 31-April 14, 1980				
Date	Agency and Rule Matter	Time & Place		
Apr I	Health Department Construction, Equipment, Maintenance, Operation & Licensing of Nursing Homes & Board Care Homes Hearing Examiner: George Beck	9:30 a.m., Rm. 105, MN Dept. of Health Bldg., 717 Delaware St. S.E., Minneapolis, MN		
Apr 3	Education Department Standards & Procedures of Special Education Instruction & Services for Handicapped Children & Youth Hearing Examiner: Peter Erickson	Auditoriums A & B, School Administration Bldg., 360 Colborne St., St. Paul, MN		
March 3 through Apr 4	I Pollution Control Agency Water quality rules	9:30 a.m., MPCA Board Rm., West County Rd. B2, Roseville, MN (Please note: the April 1 hearing will not be held in the Board Rm., but in a place to be announced by the hearing examiner on March 31.)		
Apr 7	Same as above	7:00 p.m., Building IL, Rm. 219, Southwest State College, Marshall, MN		
Apr 8	Same as above	9:00 a.m., same as above		
Apr 8	Same as above	7:00 p.m., City Administration Bldg., 1025 Roosevelt Ave., Detroit Lakes, MN		
Apr 9	Same as above	9:00 a.m., same as above		
Apr 9	Same as above	7:00 p.m., County Services Bldg., Laurel St., Brainerd, MN		
Apr 10	Same as above	9:00 a.m., same as above		
Apr 10	Same as above	7:00 p.m., St. Louis County Courthouse, Duluth, MN		
Apr 11	Same as above	9:00 a.m., same as above		
Apr 14	Same as above	1:00 p.m. and 7:00 p.m., Friedel Bldg., 1200 So. Broad- way, Rochester, MN		

The proposed rules are subject to change as a result of the rule hearing process. The agency therefore strongly urges those who are potentially affected in any manner by the substance of the proposed rules to participate in the rule hearing process.

Pursuant to Laws of Minnesota, 1975, ch. 61, § 26, Minn. Stat. § 507.09 was amended to provide for the appointment of an advisory committee on uniform conveyancing blanks by the Commissioner of Securities. The Commissioner of Securities was given the power to adopt new forms or amended forms by administrative procedures.

PROPOSED RULES

In addition to replacing on a one to one basis the forms referred to in the caption, four additional forms would be added:

Form 115 Affidavit Regarding Purchaser(s) (Individual);

Form 116 Affidavit Regarding Seller(s) (Individual);

Form 117 Affidavit Regarding Corporation;

Form 118 Affidavit Regarding Partnership.

Notice: Any person may request notification of the date on which the hearing examiner's report will be available, after which date the Securities Division may not take any final action on the rules for a period of five working days. Any person may request notification of the date on which the hearing record has been submitted (or resubmitted) to the Attorney General by the Securities Division. If you desire to be so notified, you may so indicate at the hearing. After the hearing, you may request notification by sending a written request to the hearing examiner (in the case of the hearing examiner's report), or to the Securities Division (in the case of the Securities Division's submission or resubmission to the Attorney General).

Notice is hereby given that 25 days prior to the hearing, a Statement of Need and Reasonableness will be available for review at the Securities Division and at the Office of Hearing Examiners. This Statement of Need and Reasonableness will include a summary of all of the evidence which will be presented by the Securities Division at the hearing justifying both the need for and the reasonableness of the proposed rule/rules. Copies of the Statement of Need and Reasonableness may be obtained from the Office of Hearing Examiners at a minimal charge.

Please be advised that Minn. Stat. ch. 10A (1978) requires each lobbyist to register with the Ethical Practices Board within five days after he commences lobbying. Lobbying includes attempting to influence rulemaking by communicating or urging others to communicate with public officials. "Lobbyist" means any individual:

(a) Engaged for pay or other consideration, or authorized by another individual or association to spend money, who spends more than five hours in any month or more than \$250, not including his own travel expenses and membership dues, in any year, for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials; or

(b) Who spends more than \$250, not including *his own* traveling expenses and membership dues, in any year for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials.

"Lobbyist" does not include any:

- (a) Public official or employee of the state or any of its political subdivisions or public bodies acting in his official capacity;
- (b) Party or his representative appearing in a proceeding before a state board, commission or agency of the executive branch unless the board, commission or agency is taking administrative action;
- (c) Individual while engaged in selling goods or services to be paid for by public funds;
- (d) News media or their employees or agents while engaged in the publishing or broadcasting of news items, editorial comments or paid advertisements which directly or indirectly urge official action;
- (e) Paid expert witness whose testimony is requested by the body before which he is appearing, but only to the extent of preparing or delivering testimony; or
- (f) Stockholder of a family farm corporation as defined in § 500.24, subd. 1, who does not spend over \$250, excluding *his own* travel expenses, in any year in communicating with public officials.
- (g) Party or his representative appearing to present a claim to the legislature and communicating to legislators only by the filing of a claim form and supporting documents and by appearing at public hearings on the claim.

Questions should be directed to the Ethical Practices Board, 41 State Office Building, Saint Paul, Minnesota 55155, telephone: (612) 296-5615.

March 13, 1980

Mary Alice Brophy Commissioner of Securities

[See proposed Conveyancing Blanks which follow.]

State o		
State o		
	f Minnesota,	0 4 /-
County of	" Affidavit Regarding Purchas	er(s
eing first duly sw	orn, on oath say(s) that:	_
1. (They are) (_	he is) (_he knows)	
	the person(s) named as	1 610
for record		
of Titles) of	Page) in the Office of the (County Recorder) (Rec	ristra
Said person(s (respectively at)	s) (is) (are) of legal age and under no legal disability with place of busin	ess(es
(respectively at/		
	and for the last ten years (have) (has) residuely	ied a
3. There are no:		
	otcy, divorce or dissolution proceedings involving said person(s) during the time	perio
in which	said person(s) have had any interest in the premises described in the above doc	umer
("Premi		
b. Unsatis	fied judgments of record against said person(s) nor, to your Affiant(s) knowled	e, an
	pending in any courts which affect the Premises;	
	s filed against said person(s);	
except as her	rein stated:	
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	form No 116	Minneenta	Uniform Conveyance	ng Blanks (1975)	Miller Davis Co., Minneapoli
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Subscribed and sworn to before me this day of			dary line ques	tions affecting the	Premises of which Affiant
thisday of	Affiant(s) i	inow(s) the matters herein a	stated are tru ses.	e and make(s) thi	s Affidavit for the purpose
thisday of			_		
thisday of					
SIGNATURE OF NOTARY PUBLIC OR OTHER OFFICIAL			9 . —		
	uay			THIS INSTRUM	IENT WAS DRAFTED BY
NOTARIAL STAMP OR SEAL 10R OTHER TITLE OR RANK;	SIGNATURE C	F NOTARY PUBLIC OR OTHER OFFICIAL	-		
	NOTARIAL S	TAMP OR SEAL (OR OTHER TITLE OR RAS	(K)		
l i					
			ļ †		

Corporation	Minnesota Uniform Conveyancing Blanks (1978)	Miller-Davis Co., Minneapol
State of Minne	esota i	
State of Milling	esota, / Affidavit Res	garding Corporation
County of	1 11114411114	sarding Corporation
county or		
being first duly sworn, on oath	h any(a) that	
being first duty sworm, on oath	a say(s) that.	
1. (They are) (he is) the		
respectively, of		
named as	, a	corporation, the corporation
	, 19, and filed for record	in the documen
as Document No	(on in Book of	,
Page) in the Office of the (County Reco	order) (Registrar of Titles) o
	County, Minnesota.	
2. Said corporation's princip	pal place of business is at	
		and said corporation
previous principal place(s) o	of business during the past ten years (has) (have) been at:
There have been no:		
	lution proceedings involving said corportion	during the time said corn
	interest in the premises described in the ab-	
	nts of record against said corporation nor	
courts, which affect t		,
 c. Tax liens filed again 	ist said corporation;	
except as herein stated:		
4. Any hankruptcy or dissolu	ution proceedings of record against corporati	ons with the same or simila
	d in which the above named corporation had	
		any interest in the r remises
are not against the above na	amed corporation.	
5. Any judgments or tax lier	ns of record against corporations with the sa	me or similar names are no
against the above named con		
against the above hamed con	i poracion.	
C There has been a lit	an makemiala formulabada da da Barada da	abitab annual transition
	or materials furnished to the Premises for w	vnich payment has not bee:
made.		
7 There are no nearest d		
	contracts, leases, easements or other agreen	nents or interests relating t
the Premises except as state	ed herein:	
•		
0 Th	ossession of any portion of the Premises other	r than pursuant to a recorde
 I nere are no persons in po 		•
8. There are no persons in po document except as stated h		
document except as stated h		m of contract Annual
document except as stated h	nts or boundary line questions affecting the	Premises of which Affiant(s
document except as stated h		Premises of which Affiant(s
document except as stated h		Premises of which Affiant(s
9. There are no encroachmer (has) (have) knowledge.	nts or boundary line questions affecting the	
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Form No. 118	Minnesote Unifor	m Conveyancing Blanks (1978)	Miller Davis Co., Minneapo
Restnership			
State of Min	nocoto		
State of Min	nesota,	". Affidavit Re	andina Doutnoushi
County of		" Allidavit Ke	egarding Partnership
County of			
being first duly sworn, on o	ath car(a) that		
1. (They are) (_he is)		partner(s) of	
	partnership, the	partnership named as _	
1.61.10	in	the document dated	. 19
and filed for record		. 19, as Document No	\:- al - O(0 (a) - (0
and filed for record of _ (or in Book of _ Recorder (Registrar of Ti	tles) of	C) in the Office of the (Count) county, Minnesota.
2. Said partnership's pri		ess is at	
		C33 13 UV	and said partnership
previous principal place(s) of business during	the past ten years (has)	
3. There have been no:	4		
			s thereof, or dissolution pro-
			ership has had any interest
		document ("Premises");	any actions pending in an
courts, which affe		inst said partnership noi	any actions pending in an
	ainst said partnersh	in:	
except as herein stated			
-			
			ainst partnerships or person:
interest in the Premises,			e named partnership had any
interest in the I tellises, a	tie not against the a	ibove nameu partneranip	or the partners thereof.
5. Any judgments or tax	liens of record again	st partnerships with the s	ame or similar names are no
against the above named	partnership.		
6 There has been no lak	or or materials from	ished to the Draminas for	which narmore has not be
made.	or or materials lurn	ished to the Fremises for	which payment has not beer
		easements or other agree	ments or interests relating to
the Premises except as st	ated herein:	_	_
0.77			
 There are no persons in document except as stated 		ortion of the Premises othe	er than pursuant to a recorded
accument except as states	a mereni.		
9. There are no encroach	ments or boundary li	ne questions affecting the	Premises of which Affiant(s
(has) (have) knowledge.		. ,	
Affiant(a) know(a) the	attore herein stated	are two and make/a) .L:	Affidavit for the purpose o
inducing the passing of title		are true and make(s) this	o minuavit for the purpose o
paroning of the			
Subscribed and swor			
this day of	, 19	THIS INSTRU	MENT WAS DRAFTED BY
SIGNATURE OF NOTARY PUBLIC	OR OTHER OFFICIAL		
		¬	
NOTARIAL STAMP OR SEAL IOR	OTHER TITLE OR RANK)		
1		1!	
		11	

delinquent taxes and transfer entered; Certificate teal Estate Value () filed () not required	_
tificate of Real Estate Value No.	
, 19	•
County Auditor	
Deputy TE DEED TAX DUE HEREON: \$	
:	(reserved for recording data)
VALUABLE CONSIDERATION,	
by convey (s) and warrant (s) to	(marital status)
property in	Grantee (s), County, Minnesota, described as follows:
(if more space is n	reeded, continue on back) longing thereto, subject to the following exceptions:
ther with an nereditaments and appurtenances bei	longing thereto, subject to the following exceptions.
Afficience Tax stemp it re	
Mile Deed Tax Strong Here	
TE OF MINNESOTA	
TE OF MINNESOTA INTY OF ss. the foregoing instrument was acknowledged before	me this day of
TE OF MINNESOTA INTY OF } ss. the foregoing instrument was acknowledged before	ne this
TE OF MINNESOTA INTY OF ss. the foregoing instrument was acknowledged before	, Grantor(s
TE OF MINNESOTA INTY OF	, Grantor(s)
TE OF MINNESOTA INTY OF	, Grantor(s
TE OF MINNESOTA INTY OF	, Grantor(s)
TE OF MINNESOTA INTY OF	, Grantor(s)
TE OF MINNESOTA INTY OF	, Grantor(s)
TE OF MINNESOTA INTY OF	, Grantor(s)
TE OF MINNESOTA INTY OF	, Grantor(s)
TE OF MINNESOTA INTY OF	, Grantor(s)
TE OF MINNESOTA INTY OF	, Grantor(s)

	_
No delinquent taxes and transfer entered; Certificate of Real Estate Value () filed () not required Certificate of Real Estate Value No.	
, 19	
County Auditor	
by	
STATE DEED TAX DUE HEREON: \$	
Date:, 19	(reserved for recording data)
FOR VALUABLE CONSIDERATION,	, Grantor (s
hereby convey(s) and warrant(s) to	(marital status) , Grantor (s
real property in	. Grantee (sCounty, Minnesota, described as follows:
	seded, continue on back)
ogether with all hereditaments and appurtenances b	elonging thereto, subject to the following exceptions: the
together with all hereditaments and appurtenances b	elonging thereto, subject to the following exceptions: the
together with all hereditaments and appurtenances b lien of all unpaid special assessments and interest there	elonging thereto, subject to the following exceptions: the
together with all hereditaments and appurtenances belien of all unpaid special assessments and interest there is the control of the second sec	elonging thereto, subject to the following exceptions: the
together with all hereditaments and appurtenances belien of all unpaid special assessments and interest there STATE OF MINNESOTA COUNTY OF	elonging thereto, subject to the following exceptions: the
together with all hereditaments and appurtenances belien of all unpaid special assessments and interest there STATE OF MINNESOTA COUNTY OF	elonging thereto, subject to the following exceptions: theory:
together with all hereditaments and appurtenances belien of all unpaid special assessments and interest there **TATE OF MINNESOTA** COUNTY OF The foregoing instrument was acknowledged before	elonging thereto, subject to the following exceptions: the son: the me this day of
STATE OF MINNESOTA COUNTY OF The foregoing instrument was acknowledged before by NOTABLIAL STAMP OR SEAL	elonging thereto, subject to the following exceptions: the son: eme this
STATE OF MINNESOTA COUNTY OF	elonging thereto, subject to the following exceptions: the son: eme this
STATE OF MINNESOTA COUNTY OF The foregoing instrument was acknowledged before by NOTABIAL STAMP OR SEAL	elonging thereto, subject to the following exceptions: the son: e me this day of, Granto Signature of person taking acknowledgment
STATE OF MINNESOTA COUNTY OF	elonging thereto, subject to the following exceptions: the son: e me this day of, Granto Signature of person taking acknowledgment
STATE OF MINNESOTA COUNTY OF	elonging thereto, subject to the following exceptions: the son: e me this day of, Granto Signature of person taking acknowledgment

Individual (s) to Corporation or Partnership		
100		
No delinquent taxes and transfer entered; Certificate		
of Real Estate Value () filed () not required		
Certificate of Real Estate Value No		
, 19		
County Auditor	1	
004		
by	ì	
Deputy		
STATE DEED TAX DUE HEREON: \$	-1	
D-4	Ì	
Date:, 19	- (resers	ved for recording data)
	(10001)	rea for recording data;
FOR VALUABLE CONSIDERATION.		
		Grantor (s)
	(marital s	tatus)
hereby convey (s) and warrant (s) to		
	h - 1 #	, Grantee
a under	he laws of	Minameta described as follows:
real property in	County	, Minnesota, described as follows:
lit more need in o	uded continue on back)	
	ided, continue on back) Inding therefo subject to	o the following exceptions:
(if more space is no together with all hereditaments and appurtenances belo		o the following exceptions:
		o the following exceptions:
together with all hereditaments and appurtenances bel		o the following exceptions:
		o the following exceptions:
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together with all hereditaments and appurtenances bel		
together with all hereditaments and appurtenances belongers.		
together with all hereditaments and appurtenances belonger with all hereditaments and appurtenances with a supplication of the second with a suppl		
STATE OF MINNESOTA COUNTY OF	nging thereto, subject to	
together with all hereditaments and appurtenances belonger with all hereditaments and appurtenances with a second appurtenances with a second appurtenance	nging thereto, subject to	
STATE OF MINNESOTA COUNTY OF	nging thereto, subject to	, 19
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STATE OF MINNESOTA COUNTY OF	nging thereto, subject to	, 19
STATE OF MINNESOTA COUNTY OF The foregoing instrument was acknowledged before by NOTARIAL STAMP OR SEAL	nging thereto, subject to	., 19
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STATE OF MINNESOTA COUNTY OF	me thisday o	of
STATE OF MINNESOTA COUNTY OF	me thisday o	of

or Partnership	i		
No delinquent taxes and transfer enters of Real Estate Value () filed (Certificate of Real Estate Value No	ed; Certificate) not required		
C	ounty Auditor		
	Sunty Addition		
by	Deputy		
STATE DEED TAX DUE HEREON: \$			
Date:	, 19	(reserved for re-	cording data)
FOR VALUABLE CONSIDERATION,			
		(marital status)	, Grantor (s)
hereby convey (s) and warrant (s) to		· · · · · · · · · · · · · · · · · · ·	, Grantee
areal property in	under the laws	ofCounty, Minneso	ta, described as follows
together with all hereditaments and ap lien of all unpaid special assessments an	(if more space is needed, con opurtenances belonging d interest thereon;	inus on back) thereto, subject to the fo	ollowing exceptions: th
together with all hereditaments and ap lien of all unpaid special assessments an Affix Dord Tax Stamo Hore	purtenances belonging	linus on back) thereto, subject to the fo	ollowing exceptions: th
	purtenances belonging	inus on back) thereto, subject to the fo	ollowing exceptions: th
lien of all unpaid special assessments an Affix Dowl Tax Stamo Hero STATE OF MINNESOTA	purtenances belonging	inus on back) thereto, subject to the fo	ollowing exceptions: th
Affix Dowl Tax Stamo Hore STATE OF MINNESOTA COUNTY OF	ppurtenances belonging d interest thereon:	thereto, subject to the fo	ollowing exceptions: th
STATE OF MINNESOTA COUNTY OF The foregoing instrument was acknoby	ppurtenances belonging d interest thereon:	thereto, subject to the fo	, 19
Affix Deed Tax Stame Here Affix Deed Tax Stame Here STATE OF MINNESOTA COUNTY OF The foregoing instrument was acknoby	purtenances belonging d interest thereon; Sign Sign Sign	day of	, 19, Grantor
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STATE OF MINNESOTA COUNTY OF The foregoing instrument was acknoby NOTARIAL STAMP OR SEAL NOTARIAL STAMP OR SEAL	by ss. wledged before me this Sign Tax St. be west	day of	, 19, Grantor
Affix Deed Tix Stame Here Affix Deed Tix Stame Here STATE OF MINNESOTA COUNTY OF The foregoing instrument was acknoby NOTARIAL STAMP OR SEAL (or other title or ran	by ss. wledged before me this Sign Tax St. be west	day of	, 19, Grantor
Affix Deed Tix Stame Here Affix Deed Tix Stame Here STATE OF MINNESOTA COUNTY OF The foregoing instrument was acknoby NOTARIAL STAMP OR SEAL (or other title or ran	by ss. wledged before me this Sign Tax St. be west	day of	, 19, Grantor

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No delinquent taxes and transfer entered; Certificate of Real Estate Value () filed () not required Certificate of Real Estate Value No	
, 19	1
County Auditor	
byDeputy	
TATE DEED TAX DUE HEREON: \$	
Date:	(reserved for recording data)
OR VALUABLE CONSIDERATION,	
OR VALUABLE CONSIDERATION,	(marital status), Grantor (s),
ereby convey (s) and warrant (s) to	, Grantees as joint
enants, real property in	County, Minnesota, described as follows:
(if more space is n	reeded, continue on back)
	longing thereto, subject to the following exceptions:
ogether with all hereditaments and appurtenances be	longing thereto, subject to the following exceptions:
orgether with all hereditaments and appurtenances be	longing thereto, subject to the following exceptions:
TATE OF MINNESOTA	longing thereto, subject to the following exceptions:
TATE OF MINNESOTA COUNTY OF	longing thereto, subject to the following exceptions:
TATE OF MINNESOTA COUNTY OF	e me thisday of
STATE OF MINNESOTA COUNTY OF	e me thisday of
STATE OF MINNESOTA COUNTY OF	e me this
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STATE OF MINNESOTA COUNTY OF	e me this, day of, Grantor(
STATE OF MINNESOTA COUNTY OF	e me this
STATE OF MINNESOTA COUNTY OF	e me this, day of, Grantor(
STATE OF MINNESOTA COUNTY OF	e me this, day of, Grantor(
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STATE OF MINNESOTA COUNTY OF	e me this day of, Grantor(
STATE OF MINNESOTA COUNTY OF	e me this
TATE OF MINNESOTA COUNTY OF	e me this day of, Grantor(

rdividual (s) to Joint Tenants	•
No delinquent taxes and transfer entered; Certificate of Real Estate Value () filed () not required Certificate of Real Estate Value No, 19	
County Auditor	
by	
STATE DEED TAX DUE HEREON: \$	_
Date:, 19	(reserved for recording data)
FOR VALUABLE CONSIDERATION,	, Grantor (s
	(marital status) , Grantor (s
nereby convey (s) and warrant (s) to	, Grantees as joir County, Minnesota, described as follow
enants, real property in	county, Maniesous, described as 1929
(if more space is ne	reded, continue on back)
(if more space is no together with all hereditaments and appurtenances be lien of all unpaid special assessments and interest there	elonging thereto, subject to the following exceptions: the
together with all hereditaments and appurtenances be	elonging thereto, subject to the following exceptions: the
together with all hereditaments and appurtenances be	elonging thereto, subject to the following exceptions: the
together with all hereditaments and appurtenances be	elonging thereto, subject to the following exceptions: the
together with all hereditaments and appurtenances be	elonging thereto, subject to the following exceptions: the
together with all hereditaments and appurtenances be lien of all unpaid special assessments and interest there	elonging thereto, subject to the following exceptions: t
together with all hereditaments and appurtenances be lien of all unpaid special assessments and interest there strate of MINNESOTA country of	elonging thereto, subject to the following exceptions: the following exception is the following exception in the following exception is the following except
together with all hereditaments and appurtenances be lien of all unpaid special assessments and interest there strate of MINNESOTA COUNTY OF	me thisday of, 19
together with all hereditaments and appurtenances be lien of all unpaid special assessments and interest there strate of MINNESOTA country of	me this day of, Granton Signature of person taking acknowledgment
together with all hereditaments and appurtenances be lien of all unpaid special assessments and interest there strate of MINNESOTA COUNTY OF	me thisday of, Granton
STATE OF MINNESOTA COUNTY OF	me this day of, Granton Signature of person taking acknowledgment
together with all hereditaments and appurtenances be lien of all unpaid special assessments and interest there strate of MINNESOTA COUNTY OF	me this day of, Granton Signature of person taking acknowledgment
STATE OF MINNESOTA COUNTY OF	me this day of, Granton Signature of person taking acknowledgment
STATE OF MINNESOTA COUNTY OF	me this day of, Granton Signature of person taking acknowledgment
STATE OF MINNESOTA COUNTY OF	me this day of, Granton Signature of person taking acknowledgment

Corporation or Partnership o Individual (s)	_
No delinquent taxes and transfer entered; Certificate of Real Estate Value () filed () not required Certificate of Real Estate Value No	
County Auditor	
byDeputy	
STATE DEED TAX DUE HEREON: \$	
Date:	(reserved for recording data)
FOR VALUABLE CONSIDERATION,	onveys and warrants to
real property in, Grantor, nereby (, Grantee (s)
(if more space is n cogether with all hereditaments and appurtenances bel	eeded, continue on back)
, .	By
STATE OF MINNESOTA	
ETATE OF MINNESOTA COUNTY OF	By
COUNTY OF Ss. The foregoing was acknowledged before me this	By
COUNTY OF Ss. The foregoing was acknowledged before me this	By
COUNTY OF Ss. The foregoing was acknowledged before me this by the of under the laws of	By
COUNTY OF Ss. The foregoing was acknowledged before me this by the of	By
COUNTY OF	By
The foregoing was acknowledged before me this	By
The foregoing was acknowledged before me this	By
The foregoing was acknowledged before me this	By

Corporation or Partnership to Individual (s)			
No delinquent taxes and transfer of Real Estate Value () filed Certificate of Real Estate Value N	() not required		
	County Auditor		
by	Deputy		
STATE DEED TAX DUE HEREO		-	
Date:	, 19	(reserved for	recording data)
FOR VALUABLE CONSIDERAT	ION,		
	_, Grantor, hereby	conveys and warrants to	under the laws
real property in		County, Minnesota, des	, Grantee (
ogether with all hereditaments a	nd appurtenances b	eeded, continue on back) elonging thereto, subject to the	e following exceptions: t
together with all hereditaments at ien of all unpaid special assessmen	nd appurtenances b its and interest there	elonging thereto, subject to the eon;	
ien of all unpaid special assessmen	nd appurtenances b its and interest there	elonging thereto, subject to the zen; By	
ien of all unpaid special assessmen	nd appurtenances b its and interest there	elonging thereto, subject to the zen; By	
ien of all unpaid special assessmen	nd appurtenances buts and interest there	elonging thereto, subject to the eon; By	
ien of all unpaid special assessmen STATE OF MINNESOTA COUNTY OF The foregoing was acknowledge	nd appurtenances buts and interest there	By	
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N- 12	7	
No delinquent taxes and transfer entered; Certificate of Real Estate Value () filed () not required Certificate of Real Estate Value No	e d	
County Auditor		
Deputy	<u>y</u>	
Date:	(reserved for reco	ding data)
FOR VALUABLE CONSIDERATION,	, a	under the laws o
, Grantor, hereby convey	rs and warrants to	
under the law		, Grantee, , real property i
	ry, maniesous, described as ronows.	
	•	
	needed, continue on back)	
ogether with all hereditaments and appurtenances be		ng exceptions:
ogether with all hereditaments and appurtenances be		ng exceptions:
ogether with all hereditaments and appurtenances be		ng exceptions:
ogether with all hereditaments and appurtenances be		ng exceptions:
ogether with all hereditaments and appurtenances be		ng exceptions:
ogether with all hereditaments and appurtenances be	elonging thereto, subject to the followi	
	elonging thereto, subject to the followi	
	elonging thereto, subject to the following thereto, subject to the following the follo	
	elonging thereto, subject to the following thereto, subject to the following the follo	
AST Clear Cax Science form	elonging thereto, subject to the following the second subject to the following the second sec	
Aff Cheec for Supplies	elonging thereto, subject to the following thereto, subject to the following the follo	
TATE OF MINNESOTA COUNTY OF SS.	By	
STATE OF MINNESOTA COUNTY OF ss.	By	
TATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before me this y	By	, 19
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TATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before me this yy he f	By	
TATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before me this by he	By	, 19
TATE OF MINNESOTA COUNTY OF ss. The foregoing was acknowledged before me this by ff	By	
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TATE OF MINNESOTA COUNTY OF	By	,19acknowledgment
TATE OF MINNESOTA COUNTY OF	By	,19acknowledgment
TATE OF MINNESOTA COUNTY OF	By	, 19acknowledgment
TATE OF MINNESOTA COUNTY OF	By	, 19acknowledgment
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STATE OF MINNESOTA COUNTY OF	By	, 19
TATE OF MINNESOTA COUNTY OF	By	, 19
STATE OF MINNESOTA COUNTY OF	By	, 19

Corporation or Partnership to Joint Tenants	n Conveyancing Blanks (1978)
No delinquent taxes and transfer entered; Certificate of Real Estate Value () filed () not required Certificate of Real Estate Value No	te d
County Audito	or I
	f #
by Deput	<u>y</u>
STATE DEED TAX DUE HEREON: \$	
Date:, 19_	
	(reserved for recording data)
FOR VALUABLE CONSIDERATION,	a condensate leave
, Grantor, hereby	conveys and warrants to under the laws o
as joint tenants, real property in	Grantee County, Minnesota, described as follows
(if more space is a final appurtenances be together with all hereditaments and appurtenances be	needed, continue on back) elonging thereto, subject to the following exceptions: By
	By _
STATE OF MINNESOTA	Its
ss.	By
COUNTY OF ss.	
COUNTY OF ss. The foregoing was acknowledged before me this	day of, 19
COUNTY OF ss. The foregoing was acknowledged before me this by of	day of, 19 _ and and
COUNTY OF ss. The foregoing was acknowledged before me this by the of under the laws of	day of, 19
COUNTY OF	day of, 19 _ and, a, a

, Grantor, hereby conveys and warrants to		
Deputy STATE DEED TAX DUE HEREON: \$ Date:	of Real Estate Value () filed () not require Certificate of Real Estate Value No	red
Deputy STATE DEED TAX DUE HEREON: \$ Date:	County Audit	or
Contest 19 (reserved for recording data)		ıty
(reserved for recording data) FOR VALUABLE CONSIDERATION, Grantor, hereby conveys and warrants to Grantee, under the laws of County, Minnesota, described as follows: (if more space is needed, continue on back) ogether with all hereditaments and appurtenances belonging thereto, subject to the following exceptions: the law of all unpaid special assessments and interest thereon: VICE Time 1 DAY Stamp Here By	·	
Grantor, hereby conveys and warrants to	Date:	
Grantor, hereby conveys and warrants to	FOR VALUABLE CONSIDERATION,	
under the laws of		eys and warrants to under the laws o
County, Minnesota, described as follows: County		, Grantee, a
By		
By	ogether with all hereditaments and appurtenances	s belonging thereto, subject to the following exceptions: the
TATE OF MINNESOTA COUNTY OF	ogether with all hereditaments and appurtenances ien of all unpaid special assessments and interest the	s belonging thereto, subject to the following exceptions: the ereon;
The foregoing was acknowledged before me this day of, 19	ogether with all hereditaments and appurtenances ien of all unpaid special assessments and interest the	s belonging thereto, subject to the following exceptions: the leteon; By
and he and she	ogether with all hereditaments and appurtenances ien of all unpaid special assessments and interest the AMM Committee Cax Stamp Here	s belonging thereto, subject to the following exceptions: the sereon: By
heand	ogether with all hereditaments and appurtenances ien of all unpaid special assessments and interest the AMERICAN FLOX Stamp Here STATE OF MINNESOTA ss.	s belonging thereto, subject to the following exceptions: the sereon: By
nder the laws of, on behalf of the	ogether with all hereditaments and appurtenances ien of all unpaid special assessments and interest the CARCO STATE OF MINNESOTA COUNTY OF	By
(or other title or rank)	ogether with all hereditaments and appurtenances ien of all unpaid special assessments and interest the AMERICAN FLAX Stamp Here STATE OF MINNESOTA COUNTY OF	By
Tax Statements for the real property described in this instrument should be sent to (include name and address of Grantee):	ogether with all hereditaments and appurtenances then of all unpaid special assessments and interest the ACREA OF TEAS Stamp Here STATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before me this acknowledged before me this state of the s	By

Corporation or Partnership to Joint Tenents		-			<u> </u>
No delinquent taxes and transfer entered:	, Certificate	ŀ			
of Real Estate Value () filed () n Certificate of Real Estate Value No	not required				
, 19					
		1			
	1				
Cour	nty Auditor				
Cour	inty Addition				
by					
	Deputy				
STATE DEED TAX DUE HEREON: \$ _					
Date:	, 19	1	,		
		L	(reserved for	recording dat	a)
FOR VALUABLE CONSIDERATION,					
		, a		unde	er the laws
, Grant	tor, hereby con	veys and warrs	ints to		
as joint tenants, real property in			County, Minn		, Grante
		-		,	
	' more space is neede				
together with all hereditaments and appu	urtenances belo	nging thereto,		e following ex	ceptions: t
ogether with all hereditaments and appu	urtenances belo	nging thereto,		e following ex	ceptions: t
ogether with all hereditaments and appu	urtenances belo	nging thereto,		e following ex	ceptions: t
ogether with all hereditaments and appu	urtenances belo	nging thereto,		e following ex	ceptions: t
together with all hereditaments and appu ien of all unpaid special assessments and ii	urtenances belo	nging thereto,		e following ex	ceptions: t
ogether with all hereditaments and appu	artenances belo nterest thereon	nging thereto,		e following ex	ceptions: t
ogether with all hereditaments and appu ien of all unpaid special assessments and ii	artenances belo nterest thereon	nging thereto,		e following ex	ceptions: t
ogether with all hereditaments and appu ien of all unpaid special assessments and ii	artenances belo nterest thereon	nging thereto,		e following ex	ceptions: t
together with all hereditaments and appu ien of all unpaid special assessments and ii	artenances belo nterest thereon - E	dy		e following ex	ceptions: t
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ogether with all hereditaments and appuien of all unpaid special assessments and in	rtenances belo nterest thereon - E E Sss.	iyits	subject to the		
ogether with all hereditaments and appuien of all unpaid special assessments and in TATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before	rtenances belonterest thereon F Ss.	is			3 3 3 4 4
ogether with all hereditaments and appuien of all unpaid special assessments and in TATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before y	rtenances belo nterest thereon E Sss. e me this an	its	subject to the		3 3 3 4 4
ogether with all hereditaments and appuien of all unpaid special assessments and in TATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before y	rtenances belonterest thereon F Ss.	its	subject to the		
ogether with all hereditaments and appuien of all unpaid special assessments and in STATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before by the county of	e me thisan	Its Its Its day of d	subject to the		
ogether with all hereditaments and appuien of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments are control of all unpaid special assessments and in the control of all unpaid special assessments are control of all unpaid special a	rtenances belonterest thereon E Ss. e me this	its	subject to the		
TATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before y Inder the laws of NOTARIAL STAMP OR SEAL	ss.	Its Its Its day of d	subject to the		
ogether with all hereditaments and appuien of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments and in the control of all unpaid special assessments are control of all unpaid special assessments and in the control of all unpaid special assessments are control of all unpaid special a	artenances belonterest thereon E Ss. e me thisar au	its its its its its its its its its ind in behalf of th	subject to the		., 19
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TATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before y Inder the laws of NOTARIAL STAMP OR SEAL	rtenances belonterest thereon E Ss. e me this	its day of d day on behalf of th	subject to the	king acknow	, 19
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STATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before by he he he host of the laws of	artenances belonterest thereon E Ss. e me thisa au	its day of d day on behalf of th	subject to the	king acknow	, 19
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STATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before by the months of the laws of	artenances belonterest thereon E Ss. e me thisa au	its day of d day on behalf of th	subject to the	king acknow	, 19
TATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before by Inder the laws of NOTARIAL STAMP OR SEAL (or other title or rank)	artenances belonterest thereon E Ss. e me thisa au	its day of d day on behalf of th	subject to the	king acknow	, 19
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STATE OF MINNESOTA COUNTY OF The foregoing was acknowledged before by the months of the laws of	artenances belonterest thereon E Ss. e me thisa au	its day of d day on behalf of th	subject to the	king acknow	, 19

No delinquent taxes and transfer entered; Certificate of Real Estate Value () filed () not required Certificate of Real Estate Value No
Deputy TATE DEED TAX DUE HEREON: \$
Deputy TATE DEED TAX DUE HEREON: \$ late:, 19 (reserved for recording data) OR VALUABLE CONSIDERATION,, Grantor ereby convey (s) and quitclaim (s) to, Grantee
OR VALUABLE CONSIDERATION, Grantor ereby convey (s) and quitclaim (s) to Grantee
OR VALUABLE CONSIDERATION, Grantor ereby convey (s) and quitclaim (s) to Grantor
Grantor (marital status) . Grantor (marital status) . Grantor (marital status) . Grantor (marital status) . Grantor
ereby convey (s) and quitclaim (s) to, Grantee, Grantee
Grantee County, Minnesota, described as follows:
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ADOPTED RULES

The adoption of a rule becomes effective after the requirements of Minn. Stat. § 15.0412, subd. 4, have been met and five working days after the rule is published in the *State Register*, unless a later date is required by statutes or specified in the rule.

If an adopted rule is identical to its proposed form as previously published, a notice of adoption and a citation to its previous *State Register* publication will be printed.

If an adopted rule differs from its proposed form, language which has

been deleted will be printed with strike outs and new language will be underlined, and the rule's previous *State Register* publication will be cited.

A temporary rule becomes effective upon the approval of the Attorney General as specified in Minn. Stat. § 15.0412, subd. 5. Notice of his decision will be published as soon as practicable, and the adopted temporary rule will be published in the manner provided for adopted rules under subd. 4.

Department of Personnel

Repealed Temporary Rules Governing Band Width Certification Program The temporary rules proposed (2 MCAR §§ 2.300-2.305), published at *State Register*, Volume 4, Number 32, pp. 1253-1254, February 11, 1980 (4 S.R. 1253) were repealed on February 29, 1980, as proposed, approved by the Office of the Attorney General on March 10, 1980, and filed with the Office of the Secretary of State on March 14, 1980.

TAX COURT =

Pursuant to Minn. Stat. § 271.06, subd. 1, an appeal to the tax court may be taken from any official order of the Commissioner of Revenue regarding any tax, fee or assessment, or any matter concerning the tax laws listed in § 271.01, subd. 5, by an interested or affected person, by any political subdivision of the state, by the Attorney General in behalf of the state, or by any resident taxpayer of the state in behalf of the state in case the Attorney General, upon request, shall refuse to appeal. Decisions of the tax court are printed in the State Register, except in the case of appeals dealing with property valuation, assessment, or taxation for property tax purposes.

Morris A. and Barbara L. Grover,

-vs-

The Commissioner of Revenue,

Docket No. 2805

Appellants,

Appellee.

Order dated March 14, 1980.

This is an appeal from an order of the Commissioner of Revenue, dated August 13, 1978, assessing additional income taxes against the appellants for the taxable year 1976.

The issue is whether or not the appellants are entitled to deduct on their Minnesota return losses incurred by the failure of a coal gasification venture, part of which was passed to the appellants as joint venturers and part of which was paid to a foreign corporation.

The matter was heard before the undersigned on June 19, 1979, at the Douglas County Courthouse at Alexandria, Minnesota.

Morris A. Grover, Appellant, appeared pro se,

Paul R. Kempainen, Special Assistant Attorney General, appeared for Appellee.

Decision

The order of the Commissioner of Revenue is hereby amended as follows:

The \$10,000 paid by the appellants to N-R Trust is disallowed as a deduction from income for the year 1976 and the commissioner's order is affirmed with respect to that deduction, however, the \$2500 payment to Mineral Fuels, Inc. is hereby allowed as a deduction from income for the year 1976, and the commissioner's order is reversed with regard to that deduction.

Findings of Fact

John Knapp

- 1. The Appellants, Morris A. and Barbara L. Grover, were cash-basis, calendar-year taxpayers and residents of Minnesota during the taxable year at issue herein: 1976. The Appellant Morris A. Grover is an attorney engaged in the private practice of law in Alexandria, Minnesota.
- 2. During 1975 Morris Grover invested a total of \$12,500 in a coal gasification joint venture. The details of this transaction are set forth in the following paragraphs.
- 3. In late 1974, or early 1975, Morris Grover began discussions with three other men (Dale Hammet, Dr. Richard Lawler, and Dr. James Steffen) about a possible investment in a coal gasification process developed by one Dr. Robert Waldron of Phoenix, Arizona. The primary organizer and manager of the investment was Dale Hammet, who had initially met Dr. Waldron on an airplane, set up the arrangements with him, and who traveled regularly to Phoenix, Arizona.
- 4. Morris Grover testified that in these discussions it was decided that only Minnesota investors would be sought because: "... we wanted to avoid any difficulty with the securities law and also wanted this to be controlled by the Minnesota group since it was going to be our money." However, it turned out that one investor, out of eighteen total, was not a resident of Minnesota.
- 5. A joint venture was eventually organized some time in early 1975, and a bank account opened in Alexandria Bank and Trust Company for the purpose of receiving the investor's funds. Mr. Ralph Tillitt, who was an investor, was responsible for handling all payments out of this bank account for the purpose of the joint venture.
- 6. Although the name attached to the bank account was "N-R Trust," it was in no sense a legal trust, nor was Ralph Tillitt a trustee. The name "N-R Trust" was used simply to identify the bank account into which the investment money was initially paid. The total arrangement was not characterized by Morris Grover as a trust, but rather a joint venture.
- 7. On March 12, 1975, Morris Grover made his first investment by depositing \$5,000 into the N-R Trust bank account. On March 31, 1975, Morris Grover made another deposit of \$5,000 into the N-R Trust Bank account.
- 8. Some time in the spring of 1975, the joint venture sent Ralph Tillitt and Dale Hammet to Phoenix, Arizona, where they purchased some laboratory equipment. The joint venture also established a rented business office in Irvine, California, which was staffed by Hammet, Dr. Waldron and Harold Carlson (another investor), all of whom moved to California to work on the business, Dr. Waldron moving from Phoenix, Arizona. During 1975, the office of the joint venture was unsuccessfully engaged in trying to find a corporate shell to purchase, trying to raise money from the Federal Energy Agency, and trying to patent Dr. Waldron's process.
- 9. Failing to find a corporate shell, the joint venture eventually organized a California corporation under the name of Mineral Fuels, Inc., under which the business of the joint venture was to be carried on.
- 10. On September 30, 1975, in response to requests from Hammet and Carlson in the California office of Mineral Fuels, Inc., Morris Grover invested another \$2500 in Mineral Fuels, Inc., a California corporation.
- 11. Neither the joint venture nor Mineral Fuels, Inc., owned or operated any assets in Minnesota, nor was any business, experimentation, or management conducted in this state. The only connections the joint venture had with Minnesota was that the investors meetings were held in this state and the investment funds were raised here and initially deposited in a bank account here.
 - 12. During the year 1976, the joint venture incurred losses equivalent to the amounts invested and essentially failed as a business enterprise.
- 13. On his 1976 Federal and Minnesota Income Tax Returns Morris Grover claimed a loss of \$12,500 which had been passed through to him from the coal gasification joint venture.
- 14. Upon audit by the Commissioner of Revenue this \$12,500 loss was disallowed as not being assignable to the State of Minnesota. By his order dated August 13, 1978, the commissioner assessed additional 1976 income taxes against Appellants in the amount of \$1,792.78, plus interest to the date of the Order of \$170.14.
- 15. The business of the coal gasification joint venture and its corporation, Mineral Fuels, Inc., was conducted wholly without the State of Minnesota.

Conclusions of Law

- 1. For Minnesota income tax purposes a joint venture is deemed to be a partnership under Minn. Stat. § 290.01, Subd. 3 and joint venturers are therefore subject to the same rules of income taxation as partners.
- 2. Prior to the formation of the corporation known as Mineral Fuels, Inc., the coal gasification joint venture herein was a business carried on wholly without the State of Minnesota, and therefore, its losses were not assignable to Minnesota under Minnesota Stat. § 290.17(3).
- 3. The losses of the joint venture retained their non-Minnesota character when passed through to the appellant herein and should, therefore, be added back into the appellants' federal adjusted gross income under Minn. Stat. § 290.01, subd. 20(a) (6).
- 4. The \$2500 paid to Mineral Fuels, Inc. was either a loan to a foreign corporation or an investment in stock in a foreign corporation and in either case is assignable to Minnesota, and the appellant is therefore not required to add the loss to the federal adjusted gross income.

Memorandum

The issue in this case is whether appellant is entitled to use on his Minnesota return the loss incurred by the failure of a coal gasification venture part of which was passed through to him as a joint venturer therein and part of which was either a loan to a foreign corporation or an investment in stock in a foreign corporation.

The appellant contends that all of his investment was an investment in an intangible asset and therefore assignable to Minnesota.

In support of his position, the appellant cites the case of *In Re Abbott's Estate*, 213 Minn. 289, 6 N.W. 2d 466. A careful reading of that case reveals that the case supports the commissioner's position with reference to the investments in the joint venture rather than the position of the appellant.

There is no contention in the instant case that the coal gasification business in which the appellant invested \$10,000 was anything else but a joint venture.

The same principles used in assigning partnership income and losses, as set forth in the recent case of *Friedell et al. vs. Commissioner of Revenue*, 270 N.W. 2d 763 (1978) are also applicable to joint ventures and joint venturers. Since the facts show that \$10,000 of the loss herein was originally assignable outside of Minnesota when incurred by the joint venture, it follows that this non-Minnesota character was retained by the loss as it was passed through to the appellant. In that case, the court held that losses, which were claimed by Minnesota resident taxpayer-partners after being incurred by their partnership in connection with a South Dakota cattlefeeding investment, were not assignable to Minnesota for purposes of their individual income tax liabilities.

The Supreme Court stated the basic principles in 270 N.W. 2d at 766, as follows:

The basis for our holding is the principle of taxation that partnerships are not taxed as such but instead are treated as conduits through which the taxpaying obligation is passed to the individual partners in accordance with their distributives shares. I.R.C. § 701. et seq., Minn. Stat. § 290.31, subds. I and 2. See, United States v. Basye, 410 U.S. 410, 93 S. Ct. 1080, 35 L. Ed. 2d 412 (1973). This principle is further reflected in the Minnesota statutory scheme by Minn. Stat. § 290.311, subd. 1(b). Under that statute each item of partnership income, gain, loss, or deduction, if not characterized for Federal income tax purposes, "shall have the same character for a partner as if realized directly from the source from which realized by the partnership, or incurred in the same manner as incurred by the partnership." "Character" of an item, for state tax purposes, includes the attribute of assignability.

By saying that the "character" of a loss must be the same for a joint venturer (partner) as for the joint venture (partnership), the law intends that a distributed loss should be treated as if each joint venture were in the shoes of the joint venture and had directly incurred the loss.

Under this rule it is clear that the assignable character of the loss distributed to appellant herein depends upon ascertaining the assignable character of the loss when it was incurred by the coal gasification joint venture.

Under Minn. Stat. § 290.01, subd. 20, the calculation of an individual's Minnesota income tax liability begins with the federal adjusted gross income. However, Minn. Stat. § 290.01, subd. 20 (a) (6) imposes certain additions to federal adjusted gross income which are applicable herein. That statute reads in relevant part as follows:

(a) Modifications increasing federal adjusted gross income. There shall be added to federal adjusted gross income:

* *

(6) Losses which do not arise from events or transactions which are assignable to Minnesota under the provisions of sections 290.17 to 290.20, including any capital loss or net operating loss carryforwards or carrybacks resulting from such losses, and including any such nonassignable losses which occur prior to the time the individual becomes a resident of the state of Minnesota;

(Emphasis added)

Under this language, the precise question for determination in this case is whether the joint venture loss arose "from events or transactions which are assignable to Minnesota under the provisions of §§ 290.17 to 290.20" of the Income Tax Act.

The Minnesota Income Tax Act specifically defines a joint venture as the equivalent of a partnership for income tax purposes. Minn. Stat. § 290.01, subd. 3 reads as follows:

§ 290.01 DEFINITIONS. Subdivision 1. Words, terms, and phrases. Unless the language or context clearly indicates that a different meaning is intended, the following words, terms and phrases, for the purposes of this chapter, shall be given the meanings subjoined to them.

* * *

Subd. 3. Partnership. The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this act, a trust or estate or a corporation; and the term "partner" includes a member in such a syndicate, group, pool, joint venture or organization. (Emphasis added)

The assignable character of both income and loss items is determined under Minn. Stat. § 290.17 (1976). That statute contains several subsections, each one dealing with different fact situations. The one applicable herein is Minn. Stat. § 290.17 (3) (1976), which reads as follows:

GROSS INCOME, ALLOCATION TO STATE. Items of gross income shall be assignable to this state or other states or countries in accordance with the following principles:

* * *

(3) Income derived from carrying on a trade or business, including in the case of a business owned by natural persons the income imputable to the owner for his services and the use of his property therein, shall be assigned to this state if the trade or business is conducted wholly within this state, and to other states if conducted wholly without this state. This provision shall not apply to business income subject to the provisions of clause (1); (Emphasis added)

In the instant case, the facts clearly show that the coal gasification joint venture was a "business... conducted wholly without this state." The basic process for the coal gasification itself was an idea which had been developed wholly without this state by a person living in Phoenix, Arizona: Dr. Waldron. Apparently, the sole physical assets of the joint venture consisted of laboratory equipment which had been purchased in Arizona and used in California. The sole business office of the enterprise was located in Irvine, California, and all the managing officers and/or staff lived in California and operated out of the California office. When a corporation was eventually formed to carry on the business of the joint venture, it was a California corporation with no Minnesota contacts whatsoever.

The sole fact, of any substance, connecting this joint venture with Minnesota is that all but one of the original investors were Minnesota residents, and consequently almost all the investment money was raised in this state. However, this fact alone does not assign the losses of a joint venture to Minnesota. It must be remembered that in *Friedell*, et al., supra all the partners were also Minnesota residents, and all the money also came from Minnesota, but the subsequent losses were still found to be assigned outside of this state.

Under Minn. Stat. § 290.17 (3), the key fact in determining assignability is where the trade or business of the joint venture was conducted, and not where the investors or investment funds came from. In the instant case, it is clear that the business of the coal gasification joint venture was for all practical purposes conducted wholly in California, not Minnesota. Accordingly, the losses incurred by the joint venture were non-Minnesota losses.

Since the coal gasification joint venture incurred a non-Minnesota loss in 1976, that non-assignable character followed the loss as it was 'passed through' the joint venture structure to the appellant herein. Minn. Stat. § 290.311, subd. 1(b). Of course, this non-Minnesota character was irrelevant for federal tax purposes, and the appellant was able to receive the full benefit of the deduction on his federal return.

However, on appellant's Minnesota return he was required by Minn. Stat. § 290.01, subd. 20 (a) (6), to add all such non-Minnesota losses back into his federal adjusted gross income so as to increase it for purposes of arriving at his correct Minnesota gross income.

With respect to the investment of \$2500 in the corporation known as Mineral Fuels, Inc., this court finds that this was an investment in an intangible asset and was therefor assignable to the State of Minnesota.

The investment of \$2500 in Mineral Fuels, Inc., was either a loan to a foreign corporation or an investment in stock of a foreign corporation. In either case the income or loss is assignable to Minnesota. Either interest earnings or dividends from a foreign corporation would be taxable to a Minnesota resident, so conversely the losses from such an investment should also not be added to the federal adjusted gross income for Minnesota income tax purposes.

The appellant's argument to the effect that the investment in the joint venture was an investment in an intangible asset and was, therefore, assignable to Minnesota, simply begs the question. The investment in the joint venture was not an investment in an intangible asset and was therefore not assignable to the State of Minnesota, however, the investment in Mineral Fuels, Inc., was an investment in an intangible asset and was therefore assignable to Minnesota.

John Knapp, Chief Judge

SUPREME COURT

Decisions Filed Friday, March 21, 1980

Compiled by John McCarthy, Clerk

49297/408 John L. Currell vs. State of Minnesota, Department of Transportation, by Warren Spannaus, Its Attorney General, and by James Harrington, Its Commissioner of Transportation, Appellant. Ramsey County.

In a mandamus proceeding by a landowner to compel the state to initiate condemnation proceedings for a taking of a highway access, a new trial is ordered for the purpose of determining whether the case of *Johnson Bros. Grocery v. State, Dept. of Highways*, 304 Minn. 75, 229 N.W.2d 504 (1975), controls.

Reversed and remanded for a new trial. Rogosheske, J. Dissenting, Yetka and Kelly, JJ. Took no part, Todd, J.

SUPREME COURT

49789/435 In the Matter of the Welfare of J. W. M. Hennepin County.

The trial court's findings of fact do not justify termination of parental rights under Minn. Stat. § 260.221 (b) (5) (1978) where the mother's noncompliance with requirements imposed upon her following an adjudication of neglect consisted of failure to maintain her own residence outside her parents' home and failure to pay her own living expenses from her earnings.

The order granting the adoption petition is vacated; the order terminating parental rights is reversed. Rogosheske, J.

49972/312 State of Minnesota, Appellant, vs. John Carriere. Hennepin County.

In order to successfully oppose a defendant's motion pursuant to R. Crim. P. 15.07 to plead guilty to a lesser included offense or an offense of lesser degree, the prosecutor must demonstrate to the trial court that there is a reasonable likelihood the state can withstand a motion to dismiss the charge at the close of the state's case in chief.

Remanded for further proceedings consistent with this opinion. Peterson, J.

49670/406 City of Zumbrota, Appellant, vs. Strafford Western Emigration Company, etc., et al. Goodhue County.

The trial court correctly enjoined plaintiff from selling real property dedicated as a public square for public use or terminating or otherwise interfering with the use of the property as a public square. *Headley v. City of Northfield*, 227 Minn. 458, 35 N.W.2d 606 (1945).

A statute designed to authorize the sale, 1978 Minn. Laws, ch. 557, is unconstitutional because it authorizes a taking of private property without just compensation in violation of Minn. Const., art. 1, § 13.

Affirmed. Peterson.

50259/104 Dennis Wayne Mercer, petitioner, Appellant, vs. State of Minnesota. Hennepin County.

Petitioner, who at the time he entered pleas of guilty was represented by the same attorney who represented his codefendants, should have been warned by the trial court of the risks of joint representation, but the record in this postconviction proceeding supports the conclusion that joint representation was not detrimental to petitioner and that petitioner would not have received a more lenient plea bargain from the prosecutor if he had been represented by independent counsel and, further, petitioner was warned by counsel that there were potential risks involved in joint representation and yet he elected to proceed with the joint representation.

On this record, convictions of petitioner for unlawful possession of methamphetamine and unlawful possession of a handgun were divisible within the meaning of Minn. Stat. § 609.035 (1976) and therefore the trial court properly sentenced defendant for both offenses.

Affirmed. Peterson, J.

49663/413 Minnesota Education Association, et al., Appellants, vs. Independent School District No. 495, Grand Meadow, Minnesota, et al. Mower County.

Teachers' grievance seeking additional pay for teaching more than five classes per day is outside the scope of the collective bargaining agreement's arbitration clause where that agreement, signed several months after the grievance was brought, the school board rules and regulations and the state school board rules and regulations are silent on such extra pay.

The arbitrability of teachers' preparation time grievance is reasonably in doubt, and arbitration was therefore properly ordered, where the collective bargaining agreement makes master contract provisions arbitrable, those provisions guarantee rights under the Minnesota education regulations, and those regulations provide for one period of preparation time per day.

The school district's refusal to arbitrate grievances which are clearly outside the scope of the arbitration clause or whose arbitrability is reasonably in doubt does not constitute an unfair labor practice under Minn. Stat. § 179.68, subd. 2 (6) (1978).

Affirmed. Wahl, J.

49650/58 State of Minnesota vs. Gary Lee Van Meveren, Appellant. Redwood County.

Evidence held sufficient to sustain defendant's convictions for burglary and assault; contrary to defendant's contention, interests of justice do not require reversal of the burglary conviction.

Affirmed. Per Curiam.

STATE CONTRACTS=

Pursuant to the provisions of Minn. Stat. § 16.098, subd. 3, an agency must make reasonable effort to publicize the availability of any consultant services contract or professional and technical services contract which has an estimated cost of over \$2,000.

Department of Administration procedures require that notice of any

consultant services contract or professional and technical services contract which has an estimated cost of over \$10,000 be printed in the *State Register*. These procedures also require that the following information be included in the notice: name of contact person, agency name and address, description of project and tasks, cost estimate, and final submission date of completed contract proposal.

Department of Administration Telecommunications Division

Notice of Availability of Contract for Legal and Technical Services to Assist in Intrastate Private Line Rate Proceedings

The Department of Administration is seeking qualified consultants to investigate and assist in the department's intervention in hearings before the Public Service Commission regarding Northwestern Bell Telephone Company's petition to restructure and reprice its private line tariff and services.

The tasks involve developing and delivering direct testimony, rebuttal, and cross examination as well as overall coordination of the Department of Administration's position in the rate hearing proceedings.

Details of the project are contained in a Request for Proposal and are available from:

Department of Administration Telecommunications Division State Administration Building G-4 St. Paul, Minnesota 55155

For further information, contact Richard Ekstrand, (612) 296-7582, or Roger Nelson, (612) 296-6544.

Estimated cost of the project should not exceed \$100,000.00.

Final date for submission of proposals is 4:30 p.m., April 21, 1980.

Department of Economic Development Tourism Bureau

Notice of Request for Proposals for Boundary Waters Canoe Area Advertising Program

Proposals are being accepted from advertising agencies to design and execute a Boundary Waters Canoe Area (BWCA) Advertising Program for the Tourism Bureau of the Department of Economic Development.

The contractor selected to complete this project will be responsible for long range planning for promotion of the BWCA, development of an area wide brochure and generation of creative materials.

The contract amount shall not exceed \$31,500 and all work shall be completed by October 1, 1980.

Proposals must be submitted no later than 4 p.m. April 14th, 1980. A complete request for proposal may be obtained by writing:

Mr. Hank Todd Bureau of Tourism 480 Cedar Street St. Paul, Minnesota 55101 1-612-296-8391

OFFICIAL NOTICES =

Pursuant to the provisions of Minn. Stat. § 15.0412, subd. 6, an agency, in preparing proposed rules, may seek information or opinion from sources outside the agency. Notices of intent to solicit outside opinion must be published in the State Register and all interested persons afforded the opportunity to submit data or views on the subject,

either orally or in writing.

The State Register also publishes other official notices of state agencies, notices of meetings, and matters of public interest.

Department of Administration Cable Communications Board

Invitation to Comment on Proposed Cable Service Territory for the North Central Suburban Municipalities of Anoka, Champlin and Ramsey before May 9, 1980

On January 21, 1980, Harmon & Company, Inc., a Colorado corporation planning to seek cable franchises in this area, proposed a cable service territory (CST) consisting of the corporate limits of three municipalities in the north central area of the Twin Cities: Anoka, Ramsey and Champlin.

The communities have already responded to the board's offer of counsel and advice during the period of the board's consideration of the CST proposal.

On May 9, 1980, the board must make its decision to approve, reject or delay consideration of the proposed CST. Prior to that date, the Cable board continues to seek written comments from parties interested in the proposed CST—not only from municipalities included in the original proposal and those who may wish to be, but also from other interested municipalities, organizations, agencies, school districts, units of government and individuals.

The Cable board will set aside a portion of its April 11, 1980 meeting in order to hear public comments on the proposed cable service territory.

Comments may be addressed to the Minnesota Cable Communications Board at 500 Rice Street, Saint Paul, Minnesota 55103.

Department of Agriculture Agronomy Services Division

Notice of Special Local Need Registration for Paraquat CL

Pursuant to Minn. Stat. § 18.A.23 and 3 MCAR § 1.0338 B., the Minnesota Department of Agriculture on March 20, 1980 issued a Special Local Need Registration for Paraquat CL,

manufactured by Chevron Chemical Company, Richmond, California, 94804.

The Commissioner of Agriculture, based upon information in the application, has deemed it in the public interest to issue such a registration, and has deemed that the information in the application indicates that the pesticide does not have the potential for unreasonable adverse environmental effects.

In addition to the uses prescribed on the product label, this Special Local Need Registration permits the use of this pesticide as a post harvest desiccation aid of Kentucky Bluegrass fields to facilitate burning.

The application and other data required under Minn. Stat. §§ 18A.22, subd. 2 (a-d), 18A:23, and 40 CFR 162.150-162.158, subpart B relative to this registration (identified as SLN #MN 80-0007) is on file for inspection at:

Minnesota Department of Agriculture Pesticide Control Section 90 West Plato Blvd. Saint Paul, Mn. 55107 612-296-8379

A federal or state agency, a local unit of government, or any person or group of persons filing with the commissioner a petition that contains the signatures and addresses of 500 or more individuals of legal voting age has 30 days to file written objections with the Commissioner of Agriculture regarding the issuance of This Special Local Need Registration. Upon receipt of such objections and when it is deemed in the best interest of the environment or the health, welfare, and safety of the public, the Commissioner of Agriculture shall order a hearing pursuant to Minn. Stat. ch. 15, for the purpose of revoking, amending, or upholding this registration.

March 21, 1980

Mark W. Seetin Commissioner of Agriculture

Notice of Special Local Need Registration for Banvel Herbicide

Pursuant to Minn. Stat. § 18.A.23 and 3 MCAR § 1.0338 B., the Minnesota Department of Agriculture on March 20, 1980 issued a Special Local Need Registration for Banvel Herbicide, manufactured by Velsicol Chemical Corp., Chicago, Illinois, 60611.

The Commissioner of Agriculture, based upon information in the application, has deemed it in the public interest to issue such a registration, and has deemed that the information in the application indicates that the pesticide does not have the potential for unreasonable adverse environmental effects. In addition to the uses prescribed on the product label, this Special Local Need Registration permits the use of this pesticide to be applied by air at reduced rates when mixed with 2,4 D and MCPA, to be tank mixed with bromoxynil to control broadleaf weeds in wheat and oats.

The application and other data required under Minn. Stat. §§ 18A.22, subd. 2 (a-d), 18A.23, and 40 CFR 162.150 162.158, subpart B relative to this registration (identified as SLN #MN 80-0008) is on file for inspection at:

Minnesota Department of Agriculture Pesticide Control Section 90 West Plato Blvd. Saint Paul, Minnesota 55107 612-296-8379

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March 21, 1980

Mark W. Seetin Commissioner of Agriculture

Department of Commerce Banking Division

Bulletin No. 2210: Maximum Lawful Rate of Interest for Mortgages for the Month of April 1980

Notice is hereby given that the Banking Division, Department of Commerce, State of Minnesota, pursuant to House File No. 564, Chapter 279, 1979 Session Laws, as it amended Minn. Stat. § 47.20, subd. 4, effective May 31, 1979, hereby determines that the maximum lawful rate of interest for home mortgages for the month of April 1980 is seventeen and one-quarter (17.25) percentage points.

March 18, 1980

Michael J. Pint Commissioner of Banks

Department of Commerce Insurance Division

Notices of Meetings

Minnesota Comprehensive Health Association Actuarial Committee

Friday, April 11, 1980 1:30 p.m. and

Finance Committee

Tuesday, April 15, 1980 1:30 p.m.

Northwestern National Life Insurance Company

20 Washington Avenue South Minneapolis, Minnesota

Changes in any scheduled meetings and notices of any additional meetings will be posted or otherwise be available upon inquiry at the offices of the Insurance Division, and may also be obtained by telephone from the Life and Health Section (296-2202)

Ethical Practices Board

Request for Advisory Opinion

Americans for Democratic Action

The Minnesota State Ethical Practices Board solicits opinions and comments to the following request for an advisory opinion which will be discussed at its next Board meeting. Written comments concerning the opinion request should be forwarded to arrive at the Board's office prior to April 7, 1980.

March 14, 1980

Ethical Practices Board 41 State Office Building Saint Paul, Minnesota 55155

Ladies and Gentlemen:

Pursuant to the informal agreement reached at the February meeting of the board, ADA's elections committee on February 29, and its State Board on March 11, re-ratified and made explicit its rules for endorsements and sample ballots, and requests an advisory opinion on whether this conforms to state law and the rules of the board:

- (1) ADA does not accept requests for endorsements; rather, we select races we consider important for our purposes and make a selection accordingly.
- (2) We ordinarily screen for such offices; when we do, we ask all candidates for the office, of all parties, to participate. We may endorse without screening, but that would require a suspension of our usual procedures.
 - (3) We endorse whom we choose and work for him or her as

OFFICIAL NOTICES

we think best. We are not part of and do not work with any candidate's campaign committee.

(4) All our decisions are individually arrived at; literature and sample ballots are distributed as we find it best for the most of our candidates. Consent is neither requested nor needed from a candidate, either for our statements or our literature, just as it is not necessary for our endorsement itself.

Sincerely,

Denis Wadley Vice President (for the State Board)

Department of Health Environmental Health Division

Notice of Intent to Solicit Outside Opinion on Proposed Amendments to Rules and Proposed Adoption of New Rules

Notice is hereby given, pursuant to Minn. Stats. § 15.0412, subd. 6 (1978), that the Commissioner of Health will propose the adoption of new rules, and amendments to existing rules. All interested parties desiring to submit data or views relating to the proposed amendments or adoption of new rules noted below, should address their comments (either written or oral) to the Minnesota Department of Health, 717 Delaware Ave. S.E., Minneapolis, Minn. 55440, by writing or calling the persons designated. Evidence submitted for consideration should be pertinent to the matter at hand. Any material received by the Department of Health will become part of the hearing record.

1. Proposed revision of rules relating to sanitary requirements of food and beverage service establishments.

Contact: Fred Mitchell Phone: 612/296-5341

2. Proposed amendments to rules relating to public water supplies.

Contact: Pauline Bouchard Phone: 612/296-5331

3. Proposed amendments to rules relating to operation of children's camps.

Contact: Charles Schneider Phone: 612/296-5335

4. Proposed amendments to the water well construction code to authorize the use of plastic well casing throughout the state.

Contact: Edwin Ross Phone: 612/296-5338

5. Proposed amendments to rules relating to mobile home parks and recreational camping areas.

Contact: Charles Schneider Phone: 612/296-5335

6. Proposed amendments to rules relating to swimming pools.

Contact: Richard Clark Phone: 612/296-5327

Department of Health Health Systems Division

Notice of Intent to Solicit Outside Opinions Concerning a Request for A Waiver of HMO Statutes and Rules by SHARE

Notice is hereby given that the Department of Health is seeking opinions and comments pertaining to a request by SHARE for waiver of HMO statutes and rules for its Senior Care Program. Such waivers are authorized for demonstration projects by Minn. Stat. § 62 D.30.

The request submitted by SHARE is available for inspection during normal business hours at the following location:

HMO Unit Room 216 Minnesota Department of Health Minneapolis, Minnesota 55440

Comments on the application must be received at the HMO Unit by April 30, 1980.

Department of Personnel

Notice of Meeting

The Governor's Task Force on Personnel Management created by Executive Order No. 79-37 will hold a meeting on April 10, 1980 from 1:00 p.m. to 4:00 p.m. at the Normandy Inn, 405 South 8th Street, Minneapolis, Minnesota. The dates and locations of all future meetings of the Task Force and of its subcommittees, which will not be determined until the April 10 meeting, may be secured by calling the Department of Personnel. Phones: 296-2616, 296-2914, 296-2917.

The Task Force sub-committees are titled according to their assigned areas of review as follows: Policy and Practice, Examining and Referral, Classification, Total Compensation and Labor Relations.

Secretary of State

Notice of Vacancy in Multi-member State Agency

Notice is hereby given to the public that a vacancy has occurred in a multi-member state agency, pursuant to Minn. Stat. § 15.0597, subd. 4. Application forms may be obtained at the Office of the Secretary of State, 180 State Office Building, St. Paul 55155; (612) 296-2805. Application deadline is Tuesday, April 15, 1980.

Higher Education Facilities Authority has one vacancy open immediately for a term expiring in January, 1981. The authority issues tax exempt revenue bonds for capital improvements at non-profit private post-secondary educational institutions. Meetings are held monthly. Members are appointed by the governor, and receive \$35 per diem. For specific information, contact the Higher Education Facilities Authority, 278 Metro Square Building, St. Paul 55101; (612) 296-4690.