

## CHAPTER 459

## MUNICIPAL ACTIVITIES

459.06 Municipal and memorial forests.

459.14 Automobile parking facilities.

**459.06 MUNICIPAL AND MEMORIAL FORESTS.**

Subdivision 1. **Accept donations.** Any county, city, or town may by resolution of its governing body accept donations of land that the governing body deems to be better adapted for the production of timber and wood than for any other purpose, for a forest, and may manage it on forestry principles. The donor of not less than 100 acres of any such land shall be entitled to have the land perpetually bear the donor's name. The governing body of any city or town, when funds are available or have been levied therefor, may, when authorized by a majority vote by ballot of the voters voting at any general or special city election or town meeting where the question is properly submitted, purchase or obtain by condemnation proceedings, and preferably at the sources of streams, any tract of land for a forest which is better adapted for the production of timber and wood than for any other purpose, and which is conveniently located for the purpose, and manage it on forestry principles. The selection of the lands and the plan of management must be approved by the director of lands and forestry. The city or town may levy a tax not exceeding 0.04030 percent of taxable market value to procure and maintain such forests.

*[For text of subs 2 and 3, see M.S.1988]*

**History:** 1989 c 277 art 4 s 58

**459.14 AUTOMOBILE PARKING FACILITIES.**

*[For text of subs 1 to 1b, see M.S.1988]*

Subd. 2. **Financing.** The municipality may pay for any portion of the cost of providing automobile parking facilities by:

- (1) appropriating money as authorized in subdivision 1;
- (2) levying a tax, not exceeding 0.00403 percent of taxable market value;
- (3) levying special assessments against benefited property;
- (4) appropriating any or all net revenues derived from the operation of its parking facilities;
- (5) classifying the users of the facilities as a subject for taxation, and imposing taxes thereon computed according to the extent of use of the facilities;
- (6) imposing reasonable rates, rents, fees, and charges for the use of any on-street or off-street parking privilege or facility, which may be in excess of actual cost of operation, maintenance, regulation, and supervision of parking at the particular location where the privilege is exercised;
- (7) leasing any off-street facilities at specified or determinable rents to be paid to the municipality under a lease made as provided in subdivision 4;
- (8) borrowing money and issuing bonds as authorized and limited by subdivision 3; or
- (9) any combination of the foregoing.

*[For text of subs 3 to 7, see M.S.1988]*

Subd. 8. **Property exempt from taxation.** Any real or personal property owned, leased, maintained, or operated as a municipal parking facility under this section is owned, leased, maintained, or operated for essential public and governmental purposes, and is exempt from all ad valorem taxes levied by the state or a political subdivision of the state.

**History:** 1989 c 277 art 2, s 59; art 4 s 59