

municipal court to the supreme court of Minnesota in the same manner, upon like proceedings, and with the same effect as causes originally brought in the municipal court.

Sec. 26. **APPLICATION.** Ninety days after the effective date of any general law providing for a county court system or for the merger of the probate courts and municipal courts in any county not exempted therefrom, the provisions of this act shall be null and void, and the provisions of such general law shall apply to probate courts and municipal courts of Dakota county.

Approved June 4, 1971.

CHAPTER 838—H.F.No.1995

An act relating to taxation; providing for declarations of value attached to transfers of real property; amending Minnesota Statutes 1969, Section 287.241.

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

Section 1. Minnesota Statutes 1969, Section 287.241, is amended to read:

287.241 TAXATION; DEED TAX; CERTIFICATE OF VALUE; STATEMENT OF TAX DUE OR EXEMPTION; RECORDING OR REGISTERING OF DOCUMENTS. Subdivision 1. No deed, instrument, or writing, taxable under the provisions of section 287.21, shall be recorded or registered by the register of deeds or the registrar of titles unless it shall contain the statement of the grantor or grantee, or any successor in interest, setting forth the amount of tax due under this chapter or that it is exempt from tax. The register of deeds or registrar of titles shall record or register any such document when the statement sets forth that the transfer is tax exempt, and shall refuse to record or register any such document on which documentary stamps in the amount stated thereon have not been affixed. The validity or effectiveness of an instrument as between the parties thereto, and as to any person who would otherwise be bound thereby, shall not be affected by the failure to comply herewith; nor if an instrument is accepted for recording or filing contrary to the provisions hereof, shall the failure to comply herewith destroy or impair the record thereof as notice.

Subd. 2. No deed or instrument providing for the transfer of title to real estate as subject to the tax as provided in section 287.21, shall be recorded in the office of the register of deeds or the registrar

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of titles unless such deed or instrument shall be accompanied by a certificate of value by the grantor, grantee or his legal agent concerning the property transferred. Value shall, in the case of any deed not a gift, be the amount of the full actual consideration thereof, paid or to be paid, including the amount of any lien or liens assumed. Such certificate of value shall include the classification to which such property belongs for the purpose of determining the fair market value of the property. If the transfer, or fraction thereof, is tax exempt as herein provided, the certificate shall specify the reasons for the exemption.

Subd. 3. The form of the certificate of value shall be prescribed by the department of taxation which shall provide an adequate supply of such forms to each register of deeds or registrar of title.

Subd. 4. The register of deeds or registrar of title need not record but shall transmit two true copies of the certificate of value to the assessor who shall insert the most recent adjusted market value of each parcel of the transferred property on both copies and shall transmit one copy to the department of taxation.

Approved June 4, 1971.

CHAPTER 839—H.F.No.2031

[Coded in Part]

An act relating to the discharge of peace officers; changing the time period after which a discharge hearing is required; amending Minnesota Statutes 1969, Section 419.07.

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

Section 1. Minnesota Statutes 1969, Section 419.07, is amended to read:

419.07 PEACE OFFICERS; OFFICERS DISCHARGED ONLY AFTER HEARING. No officer or employee other than a peace officer, after six months' continuous employment shall be removed or discharged except for cause upon written charges and after an opportunity to be heard in his own defense as in this chapter hereinafter provided. No newly appointed peace officer after satisfactory completion of the basic peace officers training course pursuant to sections 626.843 to 626.854 and after a period of no longer than 12 months continuous employment thereafter, shall be removed or discharged except for cause upon written charges and after an opportunity to be heard in his own defense as in this chapter

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