

Approved April 5, 1974.

CHAPTER 375—H.F.No.3287

An act relating to witness fees; amending Minnesota Statutes, 1973 Supplement, Section 357.24.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes, 1973 Supplement, Section 357.24, is amended to read:

357.24 COURTS; WITNESS; FEES; CRIMINAL CASES. Witnesses for the state in criminal cases shall receive the same fees for travel and attendance as provided in section 357.22, and judges of ~~the district court~~ courts of record may, in their discretion, allow like fees to witnesses attending in behalf of any defendant. In addition these witnesses shall receive reasonable expenses actually incurred for meals, loss of wages and child care, not to exceed \$25 per day. In courts of record these witness fees shall be certified and paid in the same manner as jurors; ~~and in justice courts such fees shall be a county charge, and paid in the same manner as other county charges.~~

Approved April 9, 1974.

CHAPTER 376—H.F.No.3329

An act relating to taxation; providing for assessment of property in certain years; amending Minnesota Statutes 1971, Section 273.17, Subdivision 1.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1971, Section 273.17, Subdivision 1, is amended to read:

273.17 TAXATION; ASSESSMENT OF REAL PROPERTY IN EVEN-NUMBERED YEARS. Subdivision 1. In every ~~odd-numbered~~ even-numbered year, on January 2, the assessor shall also assess all real property that may have become subject to taxation since the last previous assessment, including all real property platted since the last real estate assessment in the ~~even-numbered~~ odd-numbered year, and all buildings or other structures of any kind, whether completed or in process of construction, of over \$100 in value, the value of which has not been previously added to or included in the valuation of the land on which they have been erected. He shall make return thereof to the

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county auditor, with his return of personal property, showing the tract or lot on which each structure has been erected and the ~~true market~~ value added thereto by such erection. Every assessor shall list, without revaluing, in each ~~odd-numbered-even-numbered~~ year, on a form to be prescribed by the commissioner of taxation, all parcels of land that shall have become homesteads or shall have ceased to be homesteads for taxation purposes since the last real estate assessment.

The county auditor shall note such change in the assessed valuation upon the tax lists, caused by a change in classification, and shall calculate the taxes for such ~~odd-numbered-even-numbered~~ year on such changed valuation. In case of the destruction by fire, flood, or otherwise of any building or structure, over \$100 in value, which has been erected previous to the last valuation of the land on which it stood, or the value of which has been added to any former valuation, the assessor shall determine, as nearly as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the auditor.

Sec. 2. This act shall be effective for all assessments made in all even-numbered years beginning after December 31, 1973.

Approved April 5, 1974.

CHAPTER 377—H.F.No.3473
[Not Coded]

An act relating to the western Lake Superior sanitary district; providing for the district to regulate solid waste; amending Laws 1971, Chapter 478, Sections 1; 2, by adding subdivisions; 3, Subdivision 1; 5, by adding a subdivision; 7, by adding subdivisions; 8; and 14; and by adding a section.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Laws 1971, Chapter 478, Section 1, is amended to read:

Section 1. **LOWER ST. LOUIS RIVER BASIN; SANITARY SEWERS AND SOLID WASTE; LEGISLATIVE PURPOSE AND POLICY.** The legislature determines that in the lower St. Louis River basin area there are serious problems of water pollution and disposal of sewage and solid waste which cannot be effectively or economically dealt with by existing government units under existing laws. The legislature, therefore, declares that for the protection of the public health, safety and welfare of the area, for the preservation and best use of waters, land and other natural resources of the state in the area, for the prevention, control and abatement of water pollution and disposal of solid waste in the area, and for the efficient and economic collection, treatment and disposal of sewage and solid waste, it is necessary to estab-

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