

Sec 10. **Laws repealed.**—Upon passage of this act, the following laws shall be and herewith are repealed:

Sections 6509, 6510, 6511, 6512, 6513, 6514, 6515 and 6516, Mason's Minnesota Statutes of 1927.

All of Chapter 124, Laws of 1931.

All of Chapter 313, Laws of 1933.

All of Chapter 419, Laws of 1933.

All of Chapter 372, Laws of 1935.

All of Chapter 75, Extra Session Laws of 1935.

All of Chapter 163, Laws of 1937.

This act shall not be construed as repealing any acts relating to forestry other than herein expressly repealed but shall be deemed and construed as supplementary thereto.

Sec. 11. **Provisions severable.**—If any section, part or provision hereof be found unconstitutional, such determination shall not affect the validity of the remaining provisions not clearly dependent thereon.

Approved March 25, 1943.

CHAPTER 172—S. F. No. 62.

(AMENDING SECTION 273.13 MINNESOTA STATUTES 1941.)

An act relating to the classification of property for purposes of taxation, amending Mason's Supplement 1940, Section 1993, as amended by Laws 1941, Chapters 436, 437 and 438.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 1993, as amended by Laws 1941, Chapters 436, 437 and 438, is hereby amended so as to read as follows:

“1993. Subdivision 1. **Classification of property—how classified.**—All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. **Class 1.**—Iron ore, whether mined or unmined, shall constitute class one and shall be valued and assessed

at 50 per cent of its full and true value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in stockpile subsequent to August first of a calendar year and prior to the next succeeding May first, and which contains phosphorus in excess of .180 per cent, dried analysis, or which is classified by the iron ore trade as silicious, mangiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open-pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August first of a calendar year and prior to the next succeeding May first, for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three, 'b,' and four, as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Subdivision 3. **Class 2.**—All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. **Class 3.**—All agricultural products, except as provided by class three 'a,' and class three 'd,' stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three 'd,' and all unplatted real estate, except as provided by classes one and three 'b' hereof, shall constitute class three and shall be valued and assessed at 33 $\frac{1}{3}$ per cent of the full and true value thereof.

Subdivision 5. **Class 3a.**—All agricultural products in the hands of the producer shall constitute class three 'a' and shall be

valued and assessed at ten per cent of the full and true value thereof.

Subdivision 6. Class 3b.—All unplatted real estate, except as provided by class one hereof, and which is used for the purposes of a homestead, shall constitute class three 'b' and shall be valued and assessed at 20 per cent of the full and true value thereof. If the full and true value is in excess of the sum of \$4,000, the amount in excess of that sum shall be valued and assessed as provided for by class 3. The first \$4,000 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that the first \$4,000 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this section.

Subdivision 7. Class 3c.—All platted real estate, except as provided by class one, which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at 25 per cent of the full and true value thereof. If the full and true value is in excess of the sum of \$4,000, the amount in excess of that sum shall be valued and assessed as provided for by class four. The first \$4,000 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that the first \$4,000 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this section.

For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33 $\frac{1}{3}$ per cent and 40 per cent of the full and true value thereof, respectively.

Subdivision 8. Class 3d.—Live stock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class 3d and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4.—All property not included in the preceding classes shall constitute class four and shall be valued and assessed at 40 per cent of the full and true value thereof.

Subdivision 10. Homestead of member of U. S. Armed Forces in class 3b or 3c.—Real estate actually occupied and used for the

purpose of a homestead by any person entering the service of the armed forces of the United States, if such entry took place on or after July 1, 1940, shall, notwithstanding the removal therefrom of such person and his family, be classified in class 3b or 3c, as the case may be, *provided, that absence of the owner therefrom is solely by reason of service in the armed forces, and that he intends to return thereto as soon as discharged or relieved from such service, and claims it as his homestead.* Every person who, for the purpose of obtaining or aiding another in obtaining any benefit under this subdivision, shall knowingly make or submit to any assessor any affidavit or other statement which is false in any material matter shall be guilty of a felony.

Subdivision 11. Assessor may require proof.—The assessor may require proof, by affidavit or otherwise of the facts upon which classification as a homestead may be determined under the provisions of subdivisions 6, 7 and 10 of this section.'

Approved March 25, 1943.

CHAPTER 173—S. F. No. 169.

(AMENDING SECTION 216.42 MINNESOTA STATUTES 1941.)

An act relating to the weighing of cars of coal offered for shipment in carload lots; amending Mason's Minnesota Statutes of 1927, Section 4678.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 4678, is hereby amended to read as follows:

“4678. **Weighing coal—tracked scales—powers of commission.**—The railroad and warehouse commission shall have power to enforce reasonable regulations for the weighing of cars of coal offered for shipment in carload lots in this state, except coal shipped by any person, company or corporation for their own use or consumption.

On all cars of coal required by the commission to be weighed under this act, the consignor shall order and the carrier shall deliver the empty car before being loaded, free of switching charges, to a scale designated by the commission for weighing empty.