

fees, per diem payment, or other payment which he is now authorized by any other provision of law to collect and retain in addition to the stated amount of his annual salary.

**Sec. 6. Validation.** The salary heretofore paid any county commissioner under the provisions of any existing law, insofar as they are inconsistent with this act, which may be found to be unconstitutional or invalid for any reason, by a court of competent jurisdiction, is hereby legalized and made valid.

**Sec. 7. Effective date.** The provisions of this act shall take effect as of May 1, 1945.

Approved April 23, 1945.

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#### CHAPTER 527—S. F. No. 716

*An act relating to the classification of property for purposes of taxation, and amending Minnesota Statutes 1941, Section 273.13, Subdivisions 4, 6 and 7, as amended by Laws 1943, Chapter 172, Section 1.*

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

Section 1. Minnesota Statutes 1941, Section 273.13, Subdivisions 4, 6 and 7, as amended by Laws 1943, Chapter 172, Section 1, are amended to read as follows:

**273.13. Classification of property.** 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 real estate *which is rural in character and devoted or adaptable to rural but not necessarily agricultural use*, 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 6. *Class 3b.* All real estate *which is rural in character and devoted or adaptable to rural but not necessarily agricultural use*, except as provided by class one hereof, and which is used for the purposes of a homestead, shall con-

stitute 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 real estate *which is rural in character and devoted or adaptable to rural but not necessarily agricultural use*, 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 *other* 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 *such* 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.

Approved April 23, 1945.

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#### CHAPTER 528—S. F. No. 717

*An act relating to assessors in unorganized territory, and amending Minnesota Statutes 1941, Section 375.23.*

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

Section 1. Minnesota Statutes 1941, Section 375.23, is amended to read as follows: