

mailed. Such affidavit shall be filed in the office of the county auditor. When a deed or other instrument conveying land is presented to the county auditor for transfer, as provided by Minnesota Statutes, Section 272.12, if such land has theretofore been coded under the county code system, or if the land conveyed in such instrument is described by metes and bounds and the county auditor determines that it should be coded under the county code system, the county auditor, instead of giving notice to the owner by registered mail, as hereinbefore provided, may note upon said instrument, over his official signature, the words "the land described within has been coded and is described for taxation purposes as follows: (here enter the coded description assigned to said parcel of land in full)".

[272.195] **Sec. 5. A legal description.** When a parcel of land of irregular shape, which is described by metes and bounds, has been coded under the county code system, as hereinbefore provided, and notice thereof has been given to the owner of such land, it shall be a legal and valid description of such land for taxation purposes, and such land shall thereafter be so described on the tax rolls of the county.

[272.196] **Sec. 6. Certified copies, filing.** When any parcel of land has been coded under the county code system, as provided in this act, the county auditor shall make a certified copy thereof and cause the same to be recorded in the office of the register of deeds.

Approved April 20. 1951.

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CHAPTER 639—S. F. No. 456

*An act relating to property exempt from taxation; amending Minnesota Statutes 1949, Section 272.02.*

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

Section 1. Minnesota Statutes 1949, Section 272.02, is amended to read:

**272.02. Property exempt from taxation.** All property

described in this section to the extent herein limited shall be exempt from taxation:

- (1) All public burying grounds;
- (2) All public schoolhouses;
- (3) All public hospitals;
- (4) All academies, colleges, and universities, and all seminaries of learning;
- (5) All churches, church property, and houses of worship;
- (6) Institutions of purely public charity;
- (7) All public property exclusively used for any public purpose;
- (8) (a) Personal property of every household of the value of \$100. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commissioner assessed to such household, and extend the levy of taxes upon the remainder only. The term "household" as used in this section is defined to be a domestic establishment maintained either (1) by two or more persons living together within the same house or place of abode, subsisting in common and constituting a domestic or family relationship, or (2) by one person.

(b) During the period of his active service and for six months after his discharge therefrom, no member of the armed forces of the United States shall lose status of a householder under paragraph (a) hereof which he had immediately prior to becoming a member of the armed forces.

In case there is an assessment against more than one member of a household the \$100 exemption shall be divided among the members assessed in the proportion that the assessed value of the personal property of each bears to the total assessed value of the personal property of all the members assessed. The personal property of each household claimed

to be exempt shall be limited to property in one taxing district, except in those cases where a single domestic establishment is maintained in two or more adjoining districts.

Bonds and certificates of indebtedness hereafter issued by the State of Minnesota, or by any county, city, or village of the state, or any town, or any common or independent school district of the state, or any governmental board of the state, or any county, city, or village thereof, shall hereafter be exempt from taxation; provided, that nothing herein contained shall be construed as exempting such bonds from the payment of a tax thereon, as provided for by section 291.01, when any of such bonds constitute, in whole or in part, any inheritance or bequest, taken or received by any person or corporation.

Approved April 20, 1951.

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CHAPTER 640—S. F. No. 430

[Coded as Section 169.733]

*An act providing for the equipping of certain motor vehicles, operated on highways, with flaps on the rear wheel fenders.*

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

[169.733] Section 1. **Wheel flaps on trucks and semi-trailers.** Effective January 1, 1952, every truck and semi-trailer not equipped with rear fenders by the manufacturer shall be equipped with wheel flaps behind its rear wheels, specifications for such flaps and placement shall be set forth by the commissioner of highways.

Approved April 20, 1951.

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CHAPTER 641—S. F. No. 120

*An act relating to the reimbursement of public officers and employees for the use of privately owned automobiles in the performance of their duties; amending Minnesota Statutes 1949, Section 350.11.*