

tract, establishing the initial yield tax in the consolidated contract to such a percentage of full and true value as will represent a reasonable average of the various levels of the yield taxes payable under the contracts so consolidated at the time of consolidation, as may be determined by the commissioner with the approval of the board of county commissioners. The yield tax payable after consolidation shall be subject to the schedule provided by section 88.51, subdivision 2. The period of time of a consolidated contract shall be the average of the periods remaining of the contracts consolidated. Consolidation of contracts shall be effected in the manner a new contract is established as provided in section 88.48, subdivisions 1, 2, 3, and 4 and section 88.49, subdivisions 1, 2, 3, and 4 but no consolidation shall be effected without the consent of both the county board of county commissioners in any county affected as well as the commissioner of conservation and no such approval shall be given if the board or the commissioner shall be of the opinion the total taxes that have been paid to date under the separate parcels and are estimated will be paid under the consolidated contract during the period thereof would be less than the aggregate total of the taxes that would be paid under the separate contracts on the parcels sought to be consolidated.

Approved April 24, 1959.

CHAPTER 562—H. F. No. 639

[Coded in Part]

An act relating to the registration and taxation of mobile homes as defined therein; providing for the appropriation and distribution of the proceeds of such taxes; appropriating moneys to the secretary of state in connection therewith; amending Minnesota Statutes 1957, Sections 168.011, Subdivision 8; 168.012 by adding a Subdivision thereto; 273.13, Subdivision 3; 327.28; and repealing Minnesota Statutes 1957, Section 327.17.

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

Section 1. Minnesota Statutes 1957, Section 168.011, Subdivision 8, is amended to read:

Subd. 8. **House trailer; mobile home.** (a) "House trailer" means any trailer or semi-trailer designed and used for human living quarters, and shall not include bunk-houses, so-called, temporarily mounted on trailers, and mobile homes.

Such bunk-houses, exclusive of the trailer and mobile homes, shall be listed and taxed as personal property as provided by law.

(b) "Mobile home" means any trailer or semi-trailer which is designed, constructed, and equipped for use as a human dwelling place, living abode, or living quarters except such trailers as are used temporarily as living quarters during the hunting, fishing, or vacation season.

Sec. 2. Minnesota Statutes 1957, Section 168.012, is amended by adding a subdivision to read:

Subd. 8. [Subd. 9.] (a) Mobile homes shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the motor vehicle tax provisions of this chapter. Mobile homes shall be taxed as personal property. The provisions of Minnesota Statutes 1957, Section 272.02 or any other act providing for tax exemption shall be inapplicable to mobile homes.

(b) All mobile homes shall be registered as hereinafter provided and shall display number plates furnished by the registrar who for the purposes of this act shall be the secretary of state. The owner of each mobile home shall pay annually on or before January 10 a registration fee in the amount of \$3. If ownership changes during a year, or portion of a year, for which registration has been made, such change of ownership shall be recorded in the office of the registrar upon the payment of \$1.00 and in accordance with regulations prescribed by the registrar. Any licensed dealer holding mobile homes for resale shall pay a registration fee in the amount of \$15 for each such mobile home.

(c) Application for registration shall be made to the secretary of state on a form to be provided by said officer and the applicant shall state under oath his name, address, location of mobile home, manufacturer's name or make of trailer, model, serial number, width, length, weight, and shall also furnish the name and number of the school district, the municipality, and the county in which the mobile home is parked or occupied, or where such mobile home will be parked when occupied.

(d) A mobile home bearing a license plate issued by any state other than Minnesota is exempt from registration hereunder for a period of 90 days in any 12-month period, provided no person occupying such mobile home is employed in this state. When any person occupying a mobile home bearing a license plate issued by any state other than Minnesota

accepts employment within this state, he shall within 30 days after the first day of such employment, register his mobile home as herein provided.

(e) Any owner who fails to register his mobile home as required by this section shall be guilty of a misdemeanor and upon conviction thereof shall be punished as provided by law.

Sec. 3. Minnesota Statutes 1957, Section 273.13, Subdivision 3, is amended to read:

Subd. 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 percent of the full and true value thereof.

Class 2a. All mobile homes, as defined in section 1 of this act, shall constitute class 2a and shall be valued, assessed, and taxed in the following manner. The secretary of state shall collect the following specific taxes at the time of registering a mobile home, as is provided in section 2 of this act, and shall not issue number plates or register any mobile home until said specific taxes are paid. If said specific tax is not paid on or before January 10, then a penalty of 8% shall attach and be a charge upon such tax. Utilizing the following percentages of the full and true value of said mobile homes (the full and true value of a mobile home shall be presumed to be the factory list price thereof) the secretary shall compute the tax due and owing by applying the average rate of taxes of all counties throughout the state of Minnesota levied for all purposes and paid during the preceding year.

<i>New</i>	<i>10 percent</i>
<i>One year old</i>	<i>8½ percent</i>
<i>Two years old</i>	<i>7½ percent</i>
<i>Three years old</i>	<i>6½ percent</i>
<i>Four years old</i>	<i>5½ percent</i>
<i>Five years old</i>	<i>5 percent</i>
<i>Six years old and older</i>	<i>4½ percent</i>

The secretary shall, with respect to mobile homes for which no list price is available, determine the taxable value thereof based on the weight and size of the mobile home, taking into account depreciation proportionate to the above table.

All mobile homes that are not registered in accordance with the provisions of section 2 of this act shall be valued and assessed by the local assessor in accordance with the provisions of this section and in the same manner as such value and assessment is determined by the secretary; and the local assessor shall forthwith notify the county treasurer of said assessment, upon receipt of which the county treasurer shall forthwith levy the tax by applying the same average rate of taxes of all counties throughout the state as is applied by the secretary and immediately mail a statement of such tax to the taxpayer. This tax shall become a lien upon the mobile home assessed from the date of mailing of the statement by the county treasurer. If the taxpayer fails to pay within thirty days, the claim shall be immediately reduced to judgment in the manner provided for all personal property taxes and the sheriff of the county shall immediately levy for the purpose of enforcing payment. Taxes so received by the County Treasurer shall be placed in the General Property Tax Fund of the County for distribution in the manner provided for the distribution of currently collected taxes, and the portion for municipality and school district shall go to the taxing district in which the mobile home is located. Any licensed dealer may obtain from the secretary of state a dealers' registration plate upon the payment of \$15, which payment shall exempt said mobile home from any other taxation or registration fee so long as said mobile home remains in the hands of the dealer for sale.

Mobile homes which are purchased during the year, or are moved into the state of Minnesota during the year and have not heretofore been registered under section 2 of this act, shall be subject to taxation under this section on a pro rata basis determined by the number of months remaining in the year. In making this determination, the secretary of state shall ignore a period of less than one-half month and count a period of one-half month or more as a full month.

All taxes levied, assessed, and collected by the secretary (including the dealer's registration fee of \$15.00) on class 2a property shall be deposited in the state treasury and the amount thereof is hereby appropriated annually to the secretary of state to be distributed in the following manner: 50 percent to the school district in which the mobile home is located at the time of payment of the tax, 30 percent to the municipality in which the mobile home is located at the time of payment of the tax, 10 percent to the county in which the mobile home is located at the time of payment of the tax, and 10 percent to the general revenue fund in the state treasury. Such distribution shall be made semiannually by the secretary

of state who shall compute and prepare payment of this distribution from the records and data obtained by him in the process of registering such mobile homes.

Sec. 4. Minnesota Statutes 1957, Section 327.28, is amended to read:

327.28 Unlawful parking of trailer coaches. Where a licensed trailer coach park is reasonably available in the general area it shall be unlawful for any person to occupy any trailer coach located elsewhere than in a licensed trailer coach park (1) unless the said occupant owns the land where said trailer coach is parked, and (2) unless adequate sanitary and water facilities are available for occupants' use 24 hours each day.

Sec. 5. [327.29] **Informational report.** *To aid in the enforcement of the provisions of this act, the operator of each trailer coach park as defined in Minnesota Statutes 1957, Section 327.14, and any act amendatory thereof or supplementary thereto, shall report monthly on the number of trailer coaches in the trailer coach park, whether or not each trailer coach is registered in Minnesota, and whether or not the owner or occupant thereof is employed in the state. This report shall be made to the secretary of state on or before the 15th day of each month on forms and in the manner prescribed by the secretary of state.*

Sec. 6. *There is appropriated from any moneys in the state treasury not otherwise appropriated to the secretary of state the sum of \$10,000 for the fiscal year ending June 30, 1960, and the additional sum of \$10,000 for the fiscal year ending June 30, 1961, for the purposes of administering the law relating to the registration and taxation of mobile homes.*

Sec. 7. Minnesota Statutes 1957, Section 327.17, is repealed.

Sec. 8. *The tax and registration requirements imposed by this act shall apply from and after January 1, 1960.*

Approved April 24, 1959.

CHAPTER 563—H. F. No. 1715

[Coded in Part]

An act relating to the sale of kosher products; amending Minnesota Statutes 1957, Section 31.18.