

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 true and full value thereof respectively.

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

Approved April 24, 1941.

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CHAPTER 438—S. F. No. 82

*An act to amend Section 1993, 1940 Supplement to Mason's Minnesota Statutes of 1927 relating to classification of property for taxation.*

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 1993, is hereby amended to read as follows:

"1993. **Classification of property.**—*Subdivision 1.* 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 follows:

Class 1. Iron ore whether mined or unmined shall constitute Class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full 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, mined by underground methods subsequent to August first of a calendar year and prior to the next succeeding May first, which requires concentration other than crushing or screening, or both to make it suitable for commercial blast furnace use, and in stock pile on the first assessment date after being mined, and iron ore mined by underground methods subsequent to August first of a calendar year and prior to the next succeeding May first which contains phosphorous in excess of .180 per cent, dried analysis, and in stock pile on the first assessment date after being mined for the first taxable year 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 stock piles 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 (3), three "b" (3b) and four (4) 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.

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 (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), 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 "a" (3a) and all unplatted real estate, except as provided by classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty three and one-third ( $33\frac{1}{3}$ ) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all horses, mules and asses used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "b" (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of \$4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first \$4,000.00 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 said first \$4,000.00 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 act.

Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of \$4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof. Provided, further that the first \$4,000.00 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 said first \$4,000.00 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 act.

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 true and full value thereof respectively.

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

*Subdivision 2. 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, or takes place at any time after the passage of this act, shall, notwithstanding the removal therefrom of such person and his family, be classified in Class 3b or 3c, as the case may be, if such person shall file with the assessor of the district where such real estate is located, within one month from his entry into the service of the armed forces of the United States, and in any event prior to May 1 next following such entry, an affidavit, describing the real estate and stating that he so occupied said real estate in good faith as a homestead, the dates of actual occupancy, that he is absent therefrom solely because he is serving in the armed*

*forces of the United States (stating his grade, branch of service, and organization, and the place where he is stationed or to which he has been ordered), that he intends to return thereto as soon as he shall be discharged or relieved from said service, and that he claims said real estate as his homestead. In the event such person shall be in such service at the time of passage of this act, such affidavit may be filed on or before May 1, 1941. Such affidavit may be renewed from year to year by a certificate executed by such person and certified to by his company commander or other immediate superior commissioned officer, certifying that the facts stated in such affidavit are still true and giving any changes in rank or station; and such certificate shall be filed on or before May 1st of each year. The assessor shall deliver all such affidavits and renewal certificates to the county auditor at the time of returning his assessment books, and the county auditor shall file and preserve such affidavits and renewal certificates and shall index them by name and by description of real estate; and they shall be open to reasonable inspection. 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."*

Section 2. *Nothing herein contained or omissions shall be construed as repealing any prior amendments to the foregoing sections by the 1941 Session of the legislature.*

Approved April 24, 1941.

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#### CHAPTER 439—S. F. No. 323

*An act relating to automobile accident reports, amending Mason's Supplement 1940, Section 2720-173, Subdivision 8.*

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2720-173, Subdivision 8, is hereby amended to read as follows:

**"2720-173. Report of accidents to police and highway department—confidential.**—All required accident reports and supplemental reports shall be without prejudice to the individual so reporting and shall be for the confidential use of