

CHAPTER 43—S. F. No. 410.

An act relating to the inspection and certification of seed potatoes; amending Minnesota Statutes 1941, Section 21.17, as amended by Laws 1943, Chapter 205, Section 1.

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

Section 1. Minnesota Statutes 1941, Section 21.17, as amended by Laws 1943, Chapter 205, Section 1, is amended to read as follows:

"21.17. Inspections; certifications. Any person may make application to the commissioner for inspection or certification of his seed potatoes growing or to be grown. Upon receiving such application and the required fee and such other information as may be required, the commissioner shall cause such potatoes to be inspected or certified in accordance with the provisions of sections 21.11 to 21.20 and the rules and regulations adopted and published hereunder.

If a grower wishes to withdraw his field after having made application for inspection and such withdrawal is requested before the field inspection has been made, the fee which he has paid shall be refunded to said grower."

Approved March 6, 1945.

CHAPTER 44—S. F. No. 2

An act relating to the exemption of personal property for purposes of taxation, amending Minnesota Statutes 1941, Section 272.02 as amended by Laws 1943, Chapter 41, Section 1.

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

Section 1. Minnesota Statutes 1941, Section 272.02, as amended by Laws 1943, Chapter 41, Section 1, is amended to read as follows:

"272.02. Property exempt from taxation. All property described in this section to the extent herein limited shall be exempt from taxation, to-wit:

- (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. The provisions of this paragraph shall expire six months after cessation of hostilities in the present war as declared by proper federal authority.*

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."

Approved March 7, 1945.

CHAPTER 45—S. F. No. 304

An act relating to public lands, withdrawing the same from sale or lease.

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

Section 1. Withdrawing certain state lands from sale or lease. All rights, including mineral interests owned by the