

*otherwise provided in Section 354.55, subdivision 2, ~~The~~ the surviving dependent spouse ~~has the option, if qualified, to~~ shall receive the benefits provided in subdivision 1 or the annuity provided in subdivision 2 but not both.*

Approved May 20, 1967.

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CHAPTER 605—S. F. No. 152

*An act relating to teachers; exempting their retirement allowances from inheritance taxation; amending Minnesota Statutes 1965, Section 550.40.*

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

Ection 1. Minnesota Statutes 1965, Section 550.40, is amended to read:

**550.40 Teachers; retirement allowance; inheritance tax; certain moneys and credits of teachers exempt.** All moneys deposited by a teacher or member or deposited by any other person or corporation, municipal or private, to the credit of such teacher or member in a corporation organized as a "Teachers Retirement Fund Association" under sections 354.17 to 354.23, and all moneys, rights, and interests or annuities due or to become due to such teacher, member, or annuitant, or their beneficiaries, from any such association shall *not be assignable, shall be exempt from garnishment, attachment, and execution or sale on any final process issued from any court and shall not be subject to the inheritance tax provisions of this state.*

Sec. 2. *This act is effective for teachers or persons who become deceased on or after its effective date.*

Approved May 20, 1967.

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CHAPTER 606—S. F. No. 585

*An act relating to the registration and taxation of mobile homes; amending Minnesota Statutes 1965, Section 273.13, Subdivision 3.*

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

**Changes or additions indicated by italics, deletions by ~~strikeout~~.**

Section 1. Minnesota Statutes 1965, Section 273.13, Subdivision 3, is amended to read:

Subd. 3. **Mobile homes; registration and taxation; 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 2 and shall be valued and assessed at 25 percent of the full and true value thereof.

**Class 2a.** All ~~mobiles~~ *mobile* homes, as defined in section 168.011, subdivision 8, 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 168.012, subdivision 9, 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 percent 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 suggested factory retail list price thereof *adjusted to the nearest figure evenly divisible by 100*) 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.

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

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. The secretary of state may require the manufacturer to file sworn statements setting forth the information necessary to administer Laws 1961, Chapter 340.

All mobile homes that are not registered on or before May 1 each year in accordance with the provisions of section 168.012, subdivision 9, shall be valued and assessed by the local assessor in accordance with the provisions of this subdivision and in the same manner as such value and assessment is determined by the secretary

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*including penalty of 8 percent*; and the local assessor shall forthwith notify the county auditor of said assessment, upon receipt of which the county auditor 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 auditor. 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'~~ *dealer's* registration receipt 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 168.012, subdivision 9, shall be subject to taxation under this subdivision 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. If such mobile home is not registered and the tax paid within ~~seven~~ *fourteen* days after becoming subject to such tax, a penalty of eight percent shall attach and be a charge upon such tax. A licensed dealer may have the option of paying a registration fee of \$15 on new mobile homes purchased and held for sale. Such payment shall exempt such mobile homes from any other taxation or registration until sold. The \$15 fee shall be paid within fourteen days after such dealer purchases such mobile homes; otherwise, the vehicles shall be subject to registration and taxation as provided herein. *Whenever a dealer sells or transfers a mobile home registered with a \$15 fee to another dealer who will also hold the mobile home for sale, the \$15 registration fee previously paid shall be credited to the new owner and no further registration or taxation shall be required until the mobile home is sold to other than a dealer; provided, however, that any mobile home owned by a dealer and leased, rented or occupied shall be subject to registration and taxation as provided herein.*

Whenever the tax on any mobile home as computed under the

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provisions of this subdivision is found to be indivisible by five, the secretary of state is authorized to adjust such tax to the nearest figure divisible by five.

A mobile home owned by a member of the military or naval forces of the United States is exempt from the requirements of Laws 1961, Chapter 340, requiring registration and taxation if such owner is a resident of another state and the mobile home is legally and properly registered in the state of his residence.

All taxes levied, assessed, and collected by the secretary (including the dealer's registration fee of \$15) 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~~ *on or before October 1* 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.

Approved May 20, 1967.

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#### CHAPTER 607—S. F. No. 746

[Not Coded]

*An act relating to rights of veterans seeking employment with the city of St. Cloud or employed by it.*

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

Section 1. **St. Cloud, city of; employment of veterans; original employment.** Any veteran applying for original employment with the city of St. Cloud, who has successfully passed the examination for the position for which he has applied, shall have preference over any nonveteran, and if he is of good moral character and able to perform the duties of such position, his name and rating shall be placed on the eligible list, and he shall be appointed thereto, unless there is another veteran on the eligible list who has a higher rating.

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