

deposits, diminished only by the expenses of the ancillary receivership, if any, the claims filed in the ancillary receivership; other than special deposit claims or secured claims, shall be placed in the class of claims under section 44, subdivision 9.

Sec. 62. Minnesota Statutes 1967, Sections 60A.04, as amended by Laws 1969, Chapters 6 and 7; and 64A.38; are repealed.

Sec. 63. This act is to take the place of Minnesota Statutes, Section 60A.04 and in the next and subsequent revisions of the official Statutes, wherever an internal reference to Section 60A.04 occurs, the revisor of statutes shall replace the reference with Chapter 60B.

Approved May 24, 1969.

CHAPTER 709—H. F. No. 1690

An act relating to taxes; amending Minnesota Statutes 1967, Sections 273.01; 273.03, Subdivision 1; 273.062; 273.13, Subdivisions 3 and 12; 273.25; 273.29; 273.47 and 273.56, Subdivision 1.

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

Section 1. Minnesota Statutes 1967, Section 273.01, is amended to read:

273.01 Taxation; assessments; dates. All real property subject to taxation shall be listed and assessed every even numbered year with reference to its value on January 2 preceding the assessment, and all real property becoming taxable any intervening year shall be listed and assessed with reference to its value on January 2 of that year. Real property containing iron ore, the fee to which is owned by the state of Minnesota, shall, if leased by the state after January 2 in any year, be subject to assessment for that year on the value of any iron ore removed under said lease prior to January 2 of the following year. Personal property subject to taxation shall be listed and assessed annually with reference to its value on ~~May 1st~~ *January 2*; and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 2. Minnesota Statutes 1967, Section 273.03, Subdivision 1, is amended to read:

273.03 Real estate; assessment; method. Subdivision 1. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to corre-

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spond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd-numbered year may be appended to the personal property assessment book. The assessment books and blanks for real and personal property shall be in readiness for delivery to the assessors on or before the first Monday in December of each year. ~~The assessment books and blanks for personal property shall be in readiness for delivery to the assessors on or before the third Monday in April of each year.~~

The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$10 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of 7-1/2 cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

Sec. 3. Minnesota Statutes 1967, Section 273.062, is amended to read:

273.062. Valuation and assessment of personal property. The county assessor, or city assessor in a city or village with population of 30,000 or more shall value and assess all personal property. He shall make an alphabetical list of the names of all persons in his town or district liable to an assessment of personal property, and shall call at the office or place of business or residence of each person required by this chapter to list property, and shall list his name, and shall require each person to make and deliver a correct list and statement of such property, according to the prescribed form, which shall be subscribed and sworn to by the person listing; and the assessor shall thereupon determine the value of the property in such statement, and enter the same in his assessment books, opposite the name of the person assessed, with the name and post-office address of the person listing the property; and, if such person reside in a city, the street and number, or other brief description, of his residence or place of business. If any property is listed or assessed on or after the ~~fourth Monday of June~~ *last Monday in February*, and before the return of

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the assessor's books, the same shall be as legal and binding as if listed and assessed before that time.

Such county or city assessor shall have power and authority to summon witnesses to appear and give testimony, and to produce books, records, papers and documents relating to the listing of personal property.

Sec. 4. Minnesota Statutes 1967, 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 2 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 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 eight 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	8 1/2 percent
Two years old	7 1/2 percent
Three years old	6 1/2 percent
Four years old	5 1/2 percent
Five years old	5 percent
Six years old and older	4 1/2 percent

The secretary shall, with respect to mobile homes for which no

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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~~ *March* 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 including penalty of eight 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 30 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 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 14 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 14 days after such dealer purchases

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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 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 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.

Sec. 5. Minnesota Statutes 1967, Section 273.13, Subdivision 12, is amended to read:

Subd. 12. **Real estate purchased for occupancy as a homestead.** Real estate purchased for occupancy as a homestead shall be classified in class 3b or 3c, as the case may be, where the purchaser is prevented from obtaining possession on ~~May 1st~~ *January 2* next following the purchase by reason of federal or state rent control laws or regulations. The assessor shall require proof by affidavit

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from the purchaser of the existence of facts entitling the purchaser to benefits under this section.

Sec. 6. Minnesota Statutes 1967, Section 273.25, is amended to read:

273.25 Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on ~~May first~~ *January 2* of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 7. Minnesota Statutes 1967, Section 273.29, is amended to read:

273.29 Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on. Logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on ~~May first~~ *January 2*, and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 8. Minnesota Statutes 1967, Section 273.47, is amended to read:

273.47 Property moved between January and March. The owner of personal property, removing from one county, town, or district to another between ~~May first~~ *January 2* and ~~July first~~ *March 1*, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between those dates shall list the property owned by him on ~~May first~~ *January 2* of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

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Sec. 9. Minnesota Statutes 1967, Section 273.56, Subdivision 1, is amended to read:

273.56 Assessment of investment company shares.
Subdivision 1. The shares of stock of every investment company organized under the laws of this state coming within the purview of section 54.26 shall be assessed and taxed in the taxing district where such investment company has its principal place of business, whether the stockholders of such investment company reside in such place or not, and shall be assessed in the name of and be paid by such investment company. The treasurer or other officer of such investment company shall list all shares of the company for assessment in the same manner as personal property is listed. To aid the assessor in determining the value of such shares of stock, the accounting officer of every such investment company shall furnish to the assessor, on or before ~~June first~~ *February 1* of each year, a sworn statement showing, as to the immediately preceding ~~May first~~ *January 2*, the amount and number of the shares of its capital stock, the amount of its surplus and undivided profits, the amount of its real property and tangible personal property located in this state upon which a tax in this state has been paid during the preceding annual period, the amount of any indebtedness upon which taxes have been properly and fully paid under the provisions of sections 287.01 to 287.12 and the aggregate principal amount of bonds, notes, or other evidences of indebtedness issued, guaranteed, or insured as to principal and interest by the state of Minnesota or by a city, county, drainage district, road district, school district, tax district, town, township, village or other civil administration, agency, authority, instrumentality or subdivision thereof, provided such obligations are direct and general obligations of the issuing, guaranteeing, or insuring governmental unit, administration, agency, authority, district, subdivision, or instrumentality or payable from designated revenues pledged to the payment of the principal and interest thereof. The assessor shall deduct the aggregate amount of such real property, tangible personal property, indebtedness and bonds, notes or other evidences of indebtedness from the aggregate amount of such capital, surplus and undivided profits, and the remainder shall be taken as the basis for the valuation of such shares in the hands of the stockholders and shall be assessed at 33 1/3 percent of the full and true value thereof; and such tax shall be in lieu of all other taxes on such investment companies for the year in which such shares are assessed and taxed, except income tax, and shall be in lieu of all other taxes on such shares and taxes on the property of such investment companies, except upon real property, tangible personal property, motor vehicles, mortgage registry taxes, and taxes on franchises measured by income.

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Sec. 10. *This act shall apply to the 1970 assessment and subsequent assessments.*

Approved May 24, 1969.

CHAPTER 710—H. F. No. 1705

[Coded]

An act relating to certain nonprofit corporations organized and operating exclusively for fire fighting purposes, and having a retirement plan.

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

Section 1. **[69.691] Nonprofit corporations; fire fighting purposes; pensions.** Subdivision 1. Any nonprofit corporation organized and operating exclusively for fire fighting purposes having a retirement plan, and otherwise coming within the provisions of Minnesota Statutes, Section 69.69 may pay firemen's service pensions as provided in subdivisions 2 to 5.

Subd. 2. Any nonprofit corporation described in subdivision 1 may pay firemen's service pensions in excess of the amounts authorized by Minnesota Statutes, Section 69.06 but not in excess of the following total amounts: \$80 per month, as hereinafter authorized, or as may be provided by its bylaws, to each of its members who has heretofore retired or may hereafter retire; who has reached or shall hereafter reach the age of 50 years and who has done or hereafter shall do active duty for 20 years or more as a member of the volunteer, paid or partially paid and partially volunteer; nonprofit corporation and who has been or shall hereafter be a member of the fire department relief association of the corporation at least ten years prior to such retirement and who complies with such additional conditions as to age, service, and membership as may be prescribed by the certificate or bylaws of the association.

Subd. 3. The amount of monthly pension which may be paid to such retired firemen may be increased by adding to the maximum above prescribed an amount not exceeding \$4 per month for each year of active duty over 20 years of service before retirement; pro-

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