

CHAPTER 361—H. F. No. 392

An act relating to taxation of real property, excluding Indian lands from taxation; amending Minnesota Statutes 1957, Section 272.01, as amended by Extra Session Laws 1959, Chapter 1, Section 1 and Chapter 85, Section 1.

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

Section 1. Minnesota Statutes 1957, Section 272.01, as amended by Extra Session Laws 1959, Chapter 1, Section 1, and Chapter 85, Section 1, is amended to read:

272.01 Property subject to taxation. Subdivision 1. All real and personal property in this state, and all personal property of persons residing therein, including the property of corporations, banks, banking companies, and bankers, is taxable, except *Indian lands and such other property* as is by law exempt from taxation.

Subd. 2. When any real or personal property which for any reason is exempt from ad valorem taxes, and taxes in lieu thereof, is leased, loaned, or otherwise made available and used by a private individual, association or corporation in connection with a business conducted for profit; except where such use is by way of a concession in or relative to the use in whole or part of a public park, market, fair grounds, airport, port authority, municipal auditorium, municipal museum or municipal stadium there shall be imposed a tax, for the privilege of so using or possessing such real or personal property, in the same amount and to the same extent as though the lessee or user was the owner of such property. Taxes imposed by this subdivision shall be due and payable as in the case of personal property taxes and such taxes shall be assessed to such lessees or users of real or personal property in the same manner as taxes assessed to owners of real or personal property, except that such taxes shall not become a lien against the property. When due, such taxes shall constitute a debt due from the lessee or user to the state, township, city, village, county and school district for which the taxes were assessed and shall be collected in the same manner as personal property taxes.

Subd. 3. The provisions of subdivision 2 shall not apply to:

(a) Federal property for which payments are made in lieu of taxes in amounts equivalent to taxes which might otherwise be lawfully assessed;

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

(b) Real estate exempt from ad valorem taxes and taxes in lieu thereof which is leased, loaned, or otherwise made available to telephone companies or electric, light and power companies upon which personal property consisting of transmission and distribution lines is situated and assessed pursuant to sections 273.37, 273.38, 273.40 and 273.41, or upon which are situated the communication lines of express, railway, telephone or telegraph companies, and pipelines used for the transmission and distribution of petroleum products;

(c) Property presently owned by any educational institution chartered by the territorial legislature; ;

(d) Inventories of raw materials, work in process and finished goods and machinery and equipment owned by the federal government and leased, loaned or otherwise made available and used by private individuals, associations or corporations in connection with the production of goods for sale to the federal government; ;

(e) *Indian lands.*

(f) *Property of any corporation organized as a Tribal Corporation under the Indian Reorganization Act of June 18, 1934. (48 Stat. 984).*

Subd. 4. In the event that any of the provisions of subdivision 3 render this act unconstitutional, that portion of subdivision 3 shall be severable and of no effect.

Approved April 14, 1961.

CHAPTER 362—H. F. No. 644

An act relating to registration of title to real property; amending Minnesota Statutes 1957, Section 508.12 as amended by Laws 1959, Chapter 252, Section 1.

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

Section 1. Minnesota Statutes 1957, Section 508.12, as amended by Laws 1959, Chapter 252, Section 1, is amended to read:

508.12 . **Examiners of titles.** The judges of the district court shall appoint a competent attorney in each county within their respective districts to be an examiner of titles

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