

## CHAPTER 797—H.F.No.1345

*An act relating to taxation; providing for taxation of mobile homes as personal property; amending Minnesota Statutes 1969, Sections 168.011, Subdivision 8; 168.012, Subdivision 9; 273.13, Subdivisions 3 and 7; 276.04; and 277.01.*

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

Section 1. Minnesota Statutes 1969, Section 168.011, Subdivision 8, is amended to read:

Subd. 8. **TAXATION; MOBILE HOME AND HOUSE TRAILER.** (a) "Mobile home" means any trailer or semi-trailer which is designed, constructed, and equipped for use as a human dwelling place, living abode, or living quarters except house trailers.

(b) "House trailer" means any trailer or semi-trailer which is not more than eight feet in width and not more than 35 feet in length and which is designed, constructed, and equipped for use as a human dwelling place, living abode, or living quarters.

Sec. 2. Minnesota Statutes 1969, Section 168.012, Subdivision 9, is amended to read:

Subd. 9. (a) Mobile homes shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the motor vehicle tax provisions of this chapter. Mobile homes shall be taxed as personal property. The provisions of Minnesota Statutes 1957, Section 272.02 or any other act providing for tax exemption shall be inapplicable to mobile homes, except such mobile homes as are held by a licensed dealer and exempted as inventory. House trailers not used on the highway during any calendar year shall be taxed as mobile homes if occupied as human dwelling places ~~and as house trailers under section 168.013, if not occupied as human dwelling places.~~

(b) All mobile homes shall be registered as hereinafter provided and shall display number plates furnished by the registrar who for the purposes of this act shall be the commissioner of public safety. The owner of each mobile home shall pay annually on or before ~~January 10~~ October 1 a registration fee in the amount of \$3. If ownership changes during a year, or portion of a year, for which registration has been made, such change of ownership shall be recorded in the office of the registrar upon the payment of ~~\$1 the fee prescribed by section 168.54~~. All conditions or requirements for filing a change of ownership shall be as provided in section 168.30. Prior to each movement of a registered mobile home from one location to another using a public street or highway, the dealer or

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other person transporting the mobile home shall obtain, in addition to any other permit required by law, a permit from the commissioner of public safety authorizing movement from a location to a new location. A fee of \$1 shall be collected for each permit issued and paid into the general fund. The permit, on a form to be prescribed by the commissioner of public safety, shall show the places of origin and destination and the commissioner of public safety shall, within 10 days after issuing the permit, send a copy thereof to the county assessors of the county of origin and the county of destination. The registration fee of \$3 and fees for delayed filing of a change of ownership shall be deposited in the state treasury and credited to the highway user tax distribution fund. The \$1 charge fee required by section 168.54 to record a change of ownership shall be deposited in the state treasury and credited to the transfer of ownership revolving fund.

~~(c) A listing for taxation and An application for registration shall be made to the commissioner of public safety on a form to be provided by said officer and the applicant shall state under oath his name, address, location of mobile home, manufacturer's name or make of trailer, model, serial number, width, length, weight, and shall also furnish the name and number of the school district, the municipality, and the county in which the mobile home is parked or occupied, or where such mobile home will be parked when occupied. Such listing for taxation and application for registration need not be sworn to when the applicant is listing the same vehicle for taxation and registration for the second or any succeeding time. The registrar shall not issue number plates or register any mobile home until all taxes under section 273.13, subdivision 3, have been paid.~~

~~(d) The tax required to be paid under this act upon a mobile home for each calendar year becomes due when the mobile home is purchased or first moved into the state and upon January 1 thereafter each year. Taxes due upon January 1 become payable upon November 15 preceding the calendar year for which they are assessed. A mobile home bearing a valid, current year license plate issued by any state other than Minnesota is exempt from registration hereunder for a period of 150 days in any 12-month period, provided no person occupying such mobile home is employed in this state. When any person occupying a mobile home bearing a license plate issued by any state other than Minnesota accepts employment within this state, he shall within 30 days after the first day of such employment, register his mobile home as herein provided.~~

~~(e) (d) Any owner who fails to register his mobile home as required by this section shall be guilty of a misdemeanor and upon conviction thereof shall be punished as provided by law.~~

Sec. 3. Minnesota Statutes 1969, Section 273.13, Subdivision 3, is amended to read:

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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, and assessed, at 40 percent of the full and true value thereof. The valuation of class 2a property shall be subject to review as are other property values. The county treasurer shall mail to the taxpayer a statement of the tax due, determined by applying the rate of levy of the preceding year, not later than August 1 in the year of assessment. All unpaid taxes on mobile homes shall be deemed delinquent on September 1 in the year of assessment, and thereupon a penalty of eight percent shall attach and be charged upon all such taxes. Failure to timely pay the tax hereunder shall be treated in all respects as a default in payment of the personal property tax and shall be subject to all procedures and penalties applicable thereto, 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

~~For each succeeding year the percentage shall be reduced one half of one percent; provided, however, that no computed tax shall be less than the computed tax of a new mobile home having a full and true value of \$2,000.~~

~~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.~~

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~~All mobile homes that are not registered on or before 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.~~

~~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.~~

~~Mobile homes held by a licensed dealer and exempted from taxation as inventory pursuant to section 272.02, shall be taxed on a pro rata basis for any year during which they are sold to a person other than a licensed dealer. Mobile homes held by a licensed dealer for purposes other than as inventory shall be subject to registration and taxation as herein provided.~~

~~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.~~

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~~All taxes levied, assessed, and collected by the secretary 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 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. 4. Minnesota Statutes 1969, Section 273.13, Subdivision 7, is amended to read:

Subd. 7. **CLASS 3c, 3cc.** All other real estate and class 2a property, except as provided by classes 1 and 3cc, which is used for the purposes of a homestead, shall constitute class 3c, and shall be valued and assessed at 25 percent of the full and true value thereof. The property tax to be paid on class 3c property as otherwise determined by law, regardless of whether or not the true and full value is in excess of \$4,000, for all purposes except the payment of principal or interest on bonded indebtedness, shall be reduced by 35 percent of the amount of such tax; provided that the amount of said reduction shall not exceed \$250. If the full and true value is in excess of the sum of \$4,000, the amount in excess of that sum shall be valued and assessed as provided for by class 4. The first \$4,000 full and true value of each tract of such real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except as specifically provided otherwise by law. All real estate which is used for the purposes of a homestead by any blind person, as defined by section 256.12; or by any person (hereinafter referred to as veteran) who served in the active military or naval service of the United States and who is entitled to compensation under the laws and regulations of the United States for permanent and total service-connected disability due to the loss, or loss of use, by reason of amputation, ankylosis, progressive muscular dystrophies, or paralysis, of both lower extremities, such as to preclude motion without the aid of braces, crutches, canes, or a wheel chair, and who with assistance by the administration of veterans affairs has acquired a special housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, shall constitute class 3cc and shall be valued and assessed at five percent of the full and true value thereof. The property tax to be paid on class 3cc property as otherwise determined by law, regardless of whether or not the true and full value is in excess of \$4,000, for all purposes except the payment of principal or interest such tax; provided that the amount

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of said reduction shall not exceed \$250. If the full and true value is in excess of the sum of \$8,000, the amount in excess of that sum shall be valued and assessed as provided in class 4.

Sec. 5. Minnesota Statutes 1969, Section 276.04, is amended to read:

**276.04 NOTICE OF RATES; PROPERTY TAX STATEMENTS.**

On receiving the tax lists from the county auditor, the county treasurer shall, if directed by the county board, give three weeks' published notice in a newspaper specifying the rates of taxation for all general purposes and the amounts raised for each specific purpose. He shall, whether or not directed by the county board, in counties over 50,000 population according to the 1960 federal census, cause to be printed on all tax receipts and tax statements, or on an attachment, a tabulated statement of the dollar amount due to each taxing authority and the amount to be paid to the state of Minnesota from the parcel of real property for which a particular tax statement is prepared. The dollar amounts due the state, county, township or municipality and school district shall be separately stated but the amounts due other taxing districts, if any, may be aggregated. The county treasurer shall mail to taxpayers statements of their personal property taxes due, such statements to be mailed not later than February 15 (except in the case of Class 2a property), statements of their real property taxes due shall be mailed not later than May 15; provided, that the validity of the tax shall not be affected by failure of the treasurer to mail such statement. Such real and personal property tax statements shall contain the market value, as defined in section 272.03, subdivision 8, used in determining the tax. Such statements shall also contain the amount of any reduction in real property taxes applicable to homesteads as provided in section 273.13, subdivisions 6 and 7. If so directed by the county board, the treasurer shall visit places in the county as he deems expedient for the purpose of receiving taxes and the county board is authorized to pay the expenses of such visits and of preparing duplicate tax lists.

Sec. 6. Minnesota Statutes 1969, Section 277.01, is amended to read:

**277.01 WHEN TAX IS DELINQUENT; PENALTY.** Subdivision 1. All unpaid personal property taxes where the amount is \$10 or less shall be deemed delinquent on March 1 next after they become due, and thereupon a penalty of eight percent shall attach and be charged upon all such taxes. When the amount of such tax exceeds the sum of \$10 the first half shall become delinquent if not paid prior to March 1 and thereupon a penalty of eight percent shall attach on such unpaid first half. The second half of a tax in excess of \$10 shall become delinquent if not paid prior to July 1 and thereupon a penalty of eight percent shall attach on such unpaid second half. This section shall not apply to class 2a property.

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Sec. 7. This act shall be effective for all years beginning after December 31, 1971.

Approved June 4, 1971.

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CHAPTER 798—H.F.No.1420

*An act relating to the Twin Cities area metropolitan transit commission; authorizing the commission to continue or terminate certain advertising contracts; amending Minnesota Statutes 1969, Section 473A.05, Subdivision 7.*

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

Section 1. Minnesota Statutes 1969, Section 473A.05, Subdivision 7, is amended to read:

**Subd. 7. METROPOLITAN TRANSIT COMMISSION; ADVERTISING CONTRACTS; LEGAL STATUS; GENERAL POWERS.** (a) *The transit area, with the commission as its governing body, shall be a public corporation and a political subdivision of the state. All the powers vested and obligations or duties imposed upon the commission and acts of the commission by sections 473A.01 to 473A.18 shall be deemed to be those of the transit area wherever necessary or appropriate, and shall be exercised, performed, and discharged in behalf of the area by the commission in its name as a public corporation and with like force and effect as if done in the name of the area, and for all such purposes, the commission shall have the same status and powers as the area, all subject to the provisions of Minnesota Statutes 1967, Section 473A.16. The chairman and secretary of the commission shall have such powers as are delegated to them by the commission.*

(b) *The commission shall have the power to plan, engineer, construct, equip, and operate transit systems, transit projects, or any parts thereof, including transit lanes or rights of way, terminal facilities, maintenance and garage facilities, ramps, parking areas, and any other facilities useful for or related to any public transit system. The commission may acquire by purchase, lease, gift, or condemnation proceedings any real or personal property, franchises, easements, or other rights of any kind for such purposes, or which may be necessary or proper for the discharge of its powers and duties. The commission shall have the power to acquire by purchase, lease,*

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