

(j) The same provisions applicable to terminations of probationary or continuing contracts in subdivisions 3 and 4 shall apply to placement on unrequested leave of absence;

(k) Nothing in this subdivision shall be construed to impair the rights of teachers placed on unrequested leave of absence to receive unemployment compensation if otherwise eligible.

Sec. 5. This act shall be effective on April 15, 1974, but shall not affect any termination proceedings commenced prior to its effective date except any teacher terminated under these prior proceedings shall have the reinstatement rights provided in section 4, subdivision 6b, clause (e).

Approved April 11, 1974.

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CHAPTER 459—H.F.No.234

*An act relating to taxation; increasing the rate of interest penalties on delinquent real estate taxes; definition of terms in relation to the motor vehicle excise tax; amending Minnesota Statutes 1971, Section 279.01, and 297B.01, Subdivision 7.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1971, Section 279.01, is amended to read:

**279.01 TAXATION; DELINQUENT TAXES; INTEREST PENALTIES.** On June first, of each year, with respect to property actually occupied and used as a homestead by the owner of the property, a penalty of three percent shall accrue and thereafter be charged upon all unpaid taxes on real estate on the current lists in the hands of the county treasurer, ~~and~~ and a penalty of seven percent on non-homestead property. Thereafter, for both homestead and non-homestead property, on the first day of each month, up to and including November first following, an additional penalty of one percent for each month shall accrue and be charged on all such unpaid taxes. When the taxes against any tract or lot exceed \$10, one-half thereof may be paid prior to June first; and, if so paid, no penalty shall attach; the remaining one-half shall be paid at any time prior to November first following, without penalty; but, if not so paid, then a penalty of eight percent shall accrue thereon for homestead property and a penalty of twelve percent on non-homestead property. If one-half of such taxes shall not be paid prior to June first, the same may be paid at any time prior to November first, with accrued penalties to the date of payment added, and thereupon no penalty shall attach to the remaining one-half until November first following; provided, also, that the same may be paid in installments as follows: One-fourth prior to April first;

Changes or additions indicated by underline deletions by ~~strikeout~~

one-fourth prior to June first; one-fourth prior to September first; and the remaining one-fourth prior to November first, subject to the aforesaid penalties. Where the taxes delinquent after November first against any tract or parcel exceed \$40, they may be paid in installments of not less than 25 percent thereof, together with all accrued penalties and costs, up to the next tax judgment sale, and after such payment, penalties, interest, and costs shall accrue only on the sum remaining unpaid. Any county treasurer who shall make out and deliver or countersign any receipt for any such taxes without including all of the foregoing penalties therein, shall be liable to the county for the amount of such penalties.

Sec. 2. Minnesota Statutes 1971, Section 297B.01, Subdivision 7, is amended to read:

Subd. 7. "Sale, sells, selling, purchase, purchased or acquired" means any transfer of title of any motor vehicle, whether absolutely or conditionally, for a consideration in money or by exchange or barter for any purpose other than resale in the regular course of business. Any motor vehicle utilized by the owner only by leasing such vehicle to others or by holding it in an effort to so lease it, and which is put to no other use by the owner other than resale after such lease or effort to lease, shall be considered property purchased for resale. The terms also shall include any transfer of title or ownership of a motor vehicle by way of gift or by any other manner or by any other means whatsoever, for or without consideration, except that these terms shall not include :

(a) the acquisition of a motor vehicle by inheritance from or by bequest of, a decedent who owned it ; ~~nor shall these terms include;~~

(b) the transfer of a motor vehicle which was previously licensed in the names of two or more joint tenants and subsequently transferred without monetary consideration to one or more of the joint tenants ; ~~nor shall these terms include;~~

(c) the transfer of a motor vehicle by way of gift between a husband and wife or parent and child ; ~~or~~

(d) the voluntary or involuntary transfer of a motor vehicle between a husband and wife in a divorce proceeding .

Sec. 3. Section 1 of this act is effective the day following final enactment.

Approved April 11, 1974.

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