

## CHAPTER 384—H. F. No. 1799

*An act to provide a levy of taxes for state purposes for the fiscal years ending June 30, 1936 and June 30, 1937.*

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

**Section 1. State tax levy for 1936.**—For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1936, a tax of Ten Million Three Hundred Twenty Nine Thousand Eight Hundred Sixty Eight (\$10,329,868) Dollars, or as near that amount as practicable, shall be levied on all taxable property of the state; provided, that the tax hereby levied shall not exceed the rate of Eight and seven-tenths mills on each dollar of taxable property.

**Sec. 2. State tax levy for 1937.**—For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1937, a tax of Nine Million Two Hundred Sixty Nine Thousand Five Hundred Twenty One (\$9,269,521.00) Dollars, or as near that amount as practicable, shall be levied on all taxable property of the state; provided, that the tax hereby levied shall not exceed the rate of Seven and eight-tenths mills.

**Sec. 3. Shall be paid into general revenue fund.**—All taxes under the provisions of this act, when collected and paid into the state treasury, shall be placed to the credit of the General Revenue Fund only.

Approved April 29, 1935.

---

CHAPTER 385—H. F. No. 22

*An act to amend Mason's Minnesota Statutes of 1927, Section 1975, relating to exemption of property from taxation.*

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

**Section 1. Property exempt from taxation.**—Mason's Minnesota Statutes of 1927, Section 1975, hereby is amended so as to read as follows:

"1975. All property described in this section to the extent herein limited shall be exempt from taxation, to-wit:

- (1) All public burying grounds.
- (2) All public schoolhouses.
- (3) All public hospitals.

(4) All academies, colleges, and universities, and all seminaries of learning.

(5) All churches, church property and houses of worship.

(6) Institutions of purely public charity.

(7) All public property exclusively used for any public purpose.

(8) *All household goods of every household.*

(9) *All farm machinery of each farm used for agricultural or farming purposes except tractors, silo cutters, silo fillers, threshing machines, combines, corn shellers and pea viners.*

(10) *Other personal property for every household of the value of \$25. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commission assessed to such household, and extend his levy of taxes upon the remainder only.*

*In case there is an assessment against more than one member of a household the \$25 exemption shall be divided among the members assessed in the proportion that the assessed value of the personal property of each bears to the total assessed value of the personal property of all the members assessed.*

Approved April 29, 1935.

---

#### CHAPTER 386—H. F. No. 768

*An act relating to the leasing and sale of certain delinquent tax lands acquired by the state, and the sale of certain products therefrom, and the disposition of the proceeds of such leasing and sales, and repealing Mason's Minnesota Statutes of 1927, Sections 2139-3, 2139-4, and all acts inconsistent herewith.*

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

**Section 1. Sale and lease of certain tax delinquent lands.**  
—All parcels of land becoming the absolute property of the state in trust as aforesaid, under the provisions of Mason's Minnesota Statutes of 1927, Section 2139-2, shall be classified by the county board of the county wherein such parcels lie as agricultural and non-agricultural, which classification shall be approved by the conservation commission before any lands