

which no such similar or corresponding model was manufactured until after such August 1 shall be the manufacturers' list price at the factory when the vehicle taxed was first manufactured. The base price for taxation of a motor vehicle of which no such similar or corresponding model has been manufactured since a time prior to such August 1 shall be the price fixed by the registrar as a reasonable manufacturers' list price at the factory, on such August 1 if such vehicle has been then manufactured at prevailing costs.

After the first year of vehicle life the base value for taxation purposes shall be reduced as follows: ten per cent the second year, and 15 per cent the third and each succeeding year thereafter, but in no event shall such tax be reduced below the minimum.

When a motor vehicle first becomes subject to taxation during the calendar year for which the tax is paid, the tax on it shall be for the remainder of that year pro-rated on a monthly basis, one-twelfth of the annual tax for each calendar month, counting the month during which it becomes subject to the tax as the first month of such remainder.

Approved April 24, 1943.

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#### CHAPTER 603—H. F. No. 1111.

*An act providing for the reinstatement of agreements for repurchase of tax-forfeited land under Extra Session Laws 1937, Chapter 88, or Laws 1939, Chapter 283, or Laws 1941, Chapter 43.*

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

**Section 1. Reinstatement of agreements on tax forfeited lands.**—Any agreement for repurchase of tax-forfeited land under Extra Session Laws 1937, Chapter 88, or Laws 1939, Chapter 283, or Laws 1941, Chapter 43, which has been terminated for default may be reinstated as herein provided upon a written request by the purchaser under the agreement, his heirs or representatives, filed with the county auditor not later than December 31, 1944, provided the land has not been resold. The petitioner shall deposit therewith an amount sufficient to pay all delinquent taxes, penalties, interest and costs required to be paid under the agreement, together with an amount equal to the taxes and assessments that would have been levied and payable but for the termination of such repurchase agreement; such taxes shall be computed by the county auditor as in the case of omitted taxes that would have been as-

sessed between the date of the termination of such agreement and the petition for reinstatement thereof.

**Sec. 2. Auditor to note reinstatement—taxes to be levied on lands.**—Thereupon the county auditor shall note the reinstatement upon his records and shall pay over to the county treasurer the amount deposited by the petitioner. If such reinstatement is made after May 1st, 1943, the county auditor shall levy taxes for the year 1943 on said land as in the case of omitted taxes.

Approved April 24, 1943.

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CHAPTER 604—S. F. No. 55.

(AMENDING SECTION 273.33 MINNESOTA STATUTES 1941.)

*An act relating to the taxation of pipeline companies, amending Mason's Minnesota Statutes of 1927, Section 2009.*

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2009, is hereby amended so as to read as follows:

“2009. **Express, stage and transportation companies.**—The personal property of express, stage, and transportation companies, and of pipeline companies engaged in the business of transporting natural gas, gasoline or other petroleum products, except as otherwise provided by law, shall be listed and assessed in the county, town, or district where the same is usually kept.”

Approved April 24, 1943.

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CHAPTER 605—S. F. No. 423.

(AMENDING SECTION 43.09 MINNESOTA STATUTES 1941.)

*An act relating to the state civil service act and the divisions of service in the unclassified and the classified services, amending Mason's Supplement 1940, Section 254-57, Subdivision (1) b, as amended by Laws 1941, Chapter 533, Section 1.*