

vision are returned to the state if such persons are in the employment of the United States employment service when such personnel and functions are returned to the state and have qualified under a civil service examination approved by the director of the state civil service.

Approved April 24, 1943.

CHAPTER 641.—H. F. No. 1047.

An act relating to real estate taxes against lands owned by persons in military service or their dependents.

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

Section 1. **Emergency declared to exist.**—In the emergency now threatening the peace and security of this nation the entry of many citizens of this state into the military service of the United States, with consequent temporary decrease of personal income and inability to attend to private affairs, has created a condition likely to result in widespread and uneconomic forfeiture to the state of privately owned real estate under existing laws. The legislature of the state of Minnesota recognizes such a result would be detrimental to the state and in order to avoid such a result the above described emergency is hereby declared to exist; the condition stated is declared to require preventive legislative action; and provision is hereby made for suspension during said emergency and a necessary time thereafter of enforcement of taxes on real estate owned by people in the military service of the United States and their dependents.

Sec. 2. **Definitions.**—Subdivision 1. The term “persons in military service”, as used in this act, shall include the following persons and no others: All members of the army of the United States, the United States Navy, the Marine Corps, the Coast Guard, and all officers of the public health service detailed by proper authority for duty either with the army or the navy.

Subdivision 2. The term “military service”, as used in this act, shall signify federal service in active duty in any branch of service heretofore referred to or mentioned as well as training or education under the supervision of the United States preliminary to induction into the military service. The term “active duty”, as used in this act, shall include the period during which a person

in military service is absent from duty on account of sickness, wounds, leave or other lawful cause.

Subdivision 3. The term "period of military service", as used in this act, shall include the time between the following dates: For persons in active service at the date of the approval of this act, it shall begin with the date of its approval; for persons entering active service after the date of this act, with the date of entering active service. It shall terminate with the date of discharge from active service or with death in active service, but in no case later than the date when this act ceases to be in force. The term "period of military service", when used with respect to any tax or real estate affected by this act, shall also mean the term of military service of the person in military service who claims or through whom is claimed benefit of this act.

Subdivision 4. The word "tax", as used in this act, shall mean any tax including special assessment due and payable in the year 1943 or subsequent years, while this act continues in force, on real estate owned by a person in military service or his dependents during his period of military service.

Subdivision 5. The word "dependent", as used in this act, shall mean a person related to a person in military service as spouse or child or parent who is actually substantially financially dependent on the relative who is the person in military service through whom benefit is claimed under this act.

Subdivision 6. "Real estate", as used in this act, shall mean (a) any real estate in which a freehold estate is owned by a person defined in Subdivision 4 of this section or his dependents at the time of his entry in military service, unless such estate owned by such person at such time is acquired after the enactment of this law other than by inheritance or devise, in which case it shall mean only real estate in which such freehold estate is acquired by a purchase the consideration for which is reasonably near the value of the estate purchased, and (b) any real estate in which such person or his dependents acquire a freehold estate by inheritance or devise during his period of military service; provided, if such freehold estate owned or acquired by such person is the estate of a joint tenant or an undivided estate, then this act shall apply only to the joint tenancy or other undivided estate owned by such person, and when the provisions of this act are invoked the county auditor shall separate on his books such estate, allocate against such separate estate the proper proportion of the tax assessed against the whole tract of which the separate estate is a part, and while this act remains effective as to such separate estate, the separate estate shall be deemed separately taxed.

Subdivision 7. As used in this act, the masculine shall include the feminine, and unless the context otherwise indicates, the singular shall include the plural.

Sec. 3. When provisions are applicable.—The provisions of this act shall not be applicable to a tax on real estate until a person in military service or his dependent shall make and file with the county auditor of the county wherein the affected real estate lies an affidavit setting forth:

(a) That he is a person in military service or a dependent of such a person within the definition of this act, and

(b) The branch of federal service of which he is a member and the date of the beginning of his period of military service. If the affidavit is made by a dependent it shall state the branch of federal service in which and the date of the beginning of the period of military service of the person through whom the dependent claims benefit of this act; and

(c) A description of the real estate taxes on which will be affected by this act, the nature of the estate of the affiant therein, and that such interest or estate is real and not acquired for the purpose of taking advantage of the provisions of this act and if such interest or estate is acquired after enactment of this law that it was purchased, the consideration for the purchase, and that such consideration was of a value reasonably near the value of the interest or estate purchased; and

(d) The date when the affiant became the owner of such estate and whether he became an owner by gift, purchase, devise or inheritance.

(e) In those cases where the person in military service acquired his estate after the enactment of this law by purchase, the affidavit required by this section shall be accompanied by an affidavit of the seller stating the consideration for the purchase.

The affidavit described in this section may be made and filed with like effect by another for the person in military service or his dependent, but in such case the affidavit shall state why it is not made by the person for whom it is filed and the basis of the affiant's knowledge of the facts therein set forth.

Sec. 4. No change in assessments or taxation.—Real estate coming within the provisions of this act shall be assessed and taxed in the same manner as other real estate.

Sec. 5. Enforcement of payment of delinquent taxes stayed. When an affidavit substantially in the form provided by Sec.

3 hereof is filed with the proper county auditor showing that real estate therein described comes within the purview of this act, all proceedings for the enforcement of delinquent taxes on such real estate shall be stayed and no interest or penalty for failure to pay any such tax on such real estate when due shall be charged or shall accrue except as hereinafter provided.

Sec. 6. No interest or penalty to accrue during stay.—Under the circumstances set out in Sec. 5 proceedings for the enforcement of delinquent taxes shall be stayed for the period of military service and during that period no interest or penalty for failure to pay taxes on said real estate when due shall be charged or shall accrue. And such real estate shall not be included in any list of lands upon which taxes are delinquent or in any proceedings with respect thereto during such period of military service, but the county auditor shall keep a separate list of the lands and owners thereof which are within the provisions of this act and upon which taxes are not paid showing the years for which taxes are not paid.

Sec. 7. To notify county auditor in writing of termination of service.—It shall be the duty of any person to notify the proper county auditor in writing of the termination of the period of military service during which he is entitled to claim benefits under this act within six months of such termination. Failure to so notify shall prevent any further benefits under this act, all unpaid taxes on real estate owned by that person shall become immediately due and payable, interest and penalties shall accrue and be charged from the date of termination of the period of military service, and, unless unpaid taxes with accrued interest and penalties are sooner paid, such land shall be included in the next proceeding for the enforcement of payment of delinquent taxes with other land in the county. If it shall appear after the provisions of this act are evoked as to any real estate that such real estate does not come within the terms of this act or that a person claiming the benefits of this act is not entitled thereto, it shall have the same effect as failure to notify of the termination of the period of military service.

Sec. 8. Five years to pay.—Any person in military service or his dependent shall have five years in which to pay the taxes accrued on his real estate in the period of military service during which he is entitled to the benefits of this act if he pays not less than one fifth thereof in each of the five calendar years following the end of such period of military service, but any payment thereof must be made at the same time as he pays a part of the taxes then current and payable on the real estate upon which taxes have accrued. Failure to pay at least one fifth of such accrued

taxes in any such calendar year shall cause all of the unpaid accrued taxes to become immediately delinquent, payment of which shall be enforced like any other delinquent real estate tax with interest and penalties from the date the same became delinquent.

Sec. 9. Time to answer increased.—The time in which a defense or objection to any tax, assessment, or levy affected by this act may be made under Laws 1935, Chapter 300, and acts amendatory thereof, is extended to the first day of June which is more than six months following termination of the period of military service, and as to any tax affected by this act, payment of the part of the tax required by Laws 1935, Chapter 300, Section 3, as amended, shall not be required.

Sec. 10. Effective until May 15th, 1945.—This act shall remain in force until May 15, 1945; provided, that should the United States be then engaged in a war, this act shall remain in force until such war is terminated by a treaty of peace proclaimed by the President of the United States, and for six months thereafter.

Approved April 24, 1943.

CHAPTER 642—H. F. No. 1141.

An act providing aid in certain school districts and appropriating money therefor; amending Laws 1939, Chapter 376, Sections 1, 2 and 8.

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

Section 1. Law amended.—Laws 1939, Chapter 376, Section 1, is amended to read as follows:

Section 1. State to pay amount equal to tax on land to school districts in certain cases.—The state shall pay to each school district wherein any lands were exempt from taxation during the years 1932 to 1942, or during any one or more of said years, by reason of the title thereto having been acquired by the state in the operation of the rural credits system, an amount equal to the amount that would have been produced by a tax upon the valuation of such lands, as fixed by the last assessment thereof, at the rate at which nonexempt lands were taxed for such school district purposes, during each of such years as said lands were so exempt from taxation, the amount to be determined as hereinafter provided.