CHAPTER 56—S. F. No. 234

An act relating to the registration and taxation of motor vehicles; amending Minnesota Statutes 1949, Section 168.165, as amended by Laws 1951, Chapter 88.

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

- Section 1. Minnesota Statutes 1949, Section 168.165, as amended by Laws 1951, Chapter 88, is amended to read:
- 168.165 Registration, changing class. Upon application by the owner, the registrar of motor vehicles may convert the registration of any truck, truck-tractor, trailer or semi-trailer, or bus, from one class of registration to any other class of registration, provided:
- (a) The application for conversion is accompanied by a conversion fee of \$2.00, the amount of which shall be deposited to the credit of the trunk highway fund;
- (b) If the annual tax in the new class of registration is higher than the annual tax in the class for which the vehicle has been registered, the owner pays the difference between the unused portion of the annual tax previously paid and the tax for the remainder of the year in the new class of registration. The tax in the new class and the unused portion of the tax previously paid shall be computed for the remainder of the year pro-rated on a monthly basis, one-twelfth of the annual tax for each calendar month or fraction thereof beginning with the month in which the application for conversion is made;
- (c) If the annual tax in the new class of registration is lower than the annual tax in the class for which the vehicle has been registered, the state refunds the difference between the unused portion of the annual tax previously paid and the tax for the remainder of the year in the new class of registration. To determine the amount of refund, the tax in the new class and the unused portion of the tax previously paid shall be computed for the remainder of the year prorated on a monthly basis, one-twelfth of the annual tax for each calendar month beginning with the month following the month in which the application for conversion is made. However, except where there has been a bona fide transfer of ownership of a motor vehicle, the registration class until it has been registered in the higher rate registration class without conversion for a period of at least three months;
- (d) The owner shall surrender the plates and the registration certificate previously issued to him.

Sec. 2. This act shall take effect July 1, 1953. Approved February 25, 1953.

CHAPTER 57—S. F. No. 546

An act relating to fire protection in towns, authorizing provision for apparatus therefor and maintenance and operation of such apparatus, authorizing a levy of taxes for such purposes, and amending Minnesota Statutes 1949, Sections 365.15, 365.16, 365.18 and 365.19.

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

- Section 1. Minnesota Statutes 1949, Section 365.15, is amended to read:
- 365.15 Fire protection and apparatus. The electors of each town shall have power at their annual town meeting to authorize the town board to provide for fire protection, or for the purchase or acquisition of apparatus therefor, either by itself or jointly with any other town, city or village, or any number thereof, and for the maintenance and operation of such apparatus, and to determine by ballot the amount of money to be raised for any or all of such purposes.
- Sec. 2. Minnesota Statutes 1949, Section 365.16, is amended to read:
- 365.16 Tax levy; contracts; control of apparatus. When the electors of any town shall have authorized the providing of apparatus for fire protection, or for the maintenance and operation of such apparatus or both, and determined the amount of money to be raised therefor, the town board may levy a tax for the amount so authorized or for such lesser amount as the board may determine to be necessary and make all contracts necessary for providing the same and shall have the control and management of the apparatus so provided, subject to control and management jointly with other towns, cities or villages as herein provided.
- Sec. 3. Minnesota Statutes 1949, Section 365.18, is amended to read:
- 365.18 Tax levy; contract with adjacent city or village. When the electors of any town shall have authorized the providing of fire protection, or for apparatus therefor, and for the maintenance and operation of such apparatus, and determined the amount of money to be raised therefor, the town board may levy a tax for the amount so authorized or for such lesser