

Subd. 7. **Class 3c.** All other real estate, except as provided by class one, which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at 25 per cent of the full and true value thereof. If the full and true value is in excess of the sum of \$4,000, the amount in excess of that sum shall be valued and assessed as provided for by class four. *The first \$4,000 full and true value of each tract of such real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that the first \$4,000 full and true value shall remain subject to and be taxed (1) for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this section, and (2) for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act under a law which subjects such real estate to taxation notwithstanding the provisions of this subdivision.*

Approved April 24, 1953.

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CHAPTER 748—H. F. No. 1940

[Not Coded]

*An act relating to ad valorem taxation of real and personal property for state purposes, providing for the levy thereof, fixing the maximum rates therefor, and repealing Extra Session Laws 1951, Chapter 4.*

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

**Section 1. Mill tax for fiscal year ending June 30, 1954.** For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1954, there is hereby levied on all taxable property of the state a tax of such number of mills that the same, when added to the total number of mills of general property taxes for state purposes authorized to be imposed by all other statutes, shall not exceed 9.94 mills.

**Sec. 2. Mill tax for fiscal year ending June 30, 1955.** For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1955, there is hereby levied on all taxable property of the state a tax of such number of mills that the same, when added to the total number of mills of general property taxes for state purposes authorized to be imposed by all other statutes, shall not exceed 9.15 mills.

**Sec. 3. Prohibition against higher tax.** Under no circumstances shall the state auditor certify to county auditors

a higher total rate of general property tax for all state purposes for the fiscal year ending June 30, 1954, than 9.94 mills, or a higher total rate of general property tax for all state purposes for the fiscal year ending June 30, 1955, than 9.15 mills.

Sec. 4. Extra Session Laws 1951, Chapter 4, is hereby repealed.

Approved April 24, 1953.

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CHAPTER 749—S. F. No. 4

[Coded]

*An act relating to adjudication of tort and contract claims against the state.*

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

Section 1. [3.41] **Definitions.** Subdivision 1. **Terms.** For the purposes of this act the terms defined in subdivisions 2 to 7 have the meanings ascribed to them.

Subd. 2. **Commission.** "Commission" means the state claims commission established by section 3.

Subd. 3. **Claim.** "Claim" means a claim authorized to be heard by the commission in accordance with this act.

Subd. 4. **Approved claim.** "Approved claim" means a claim found by the commission to be one that should be paid under the provisions of this act.

Subd. 5. **Award.** "Award" means the amount recommended by the commission to be paid in satisfaction of an approved claim.

Subd. 6. **Clerk.** "Clerk" means the clerk of the state claims commission.

Subd. 7. **State agency.** "State agency" means a state department, board, commission, institution, or administrative agency of the state government; but does not include any political or local subdivision of the state regardless of any state aid that might be provided.

Sec. 2. [3.42] **Controversies arising out of state's contracts.** Subdivision 1. **State's waiver of immunity from suit.** When a controversy arises out of any contract entered into by any state agency through established procedure in respect to which a person would be entitled to bring suit against the state, if the state were suable, where no claim has been