

Provided, that this appropriation shall be in addition to the appropriations made by Laws 1951, Chapter 704, Section 7, Item 10, for the fiscal years ending June 30, 1952, and June 30, 1953, the full amount of which, including any unexpended balances, shall be available as therein provided.

Sec. 82. This act shall take effect and be in force from and after its passage.

Approved April 24, 1953.

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#### CHAPTER 747—H. F. No. 1938

*An act relating to the classification of real estate used for the purposes of a homestead, amending Minnesota Statutes 1949, Section 273.13, Subdivisions 6 and 7, as amended by Laws 1953, Chapter 358.*

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

Section 1. Minnesota Statutes 1949, Section 273.13, Subdivision 6, as amended by Laws 1953, Chapter 358, is amended to read:

Subd. 6. Class 3b. All real estate which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by class one hereof, and which is used for the purposes of a homestead, shall constitute class three "b" and shall be valued and assessed at 20 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 3. *The first \$4,000 full and true value of each tract of real estate which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, used for the purpose 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 passage of this act under a law which subjects such real estate to taxation notwithstanding the provisions of this subdivision.*

Sec. 2. Minnesota Statutes 1949, Section 273.13, Subdivision 7, is amended to read:

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