

gency medical, dental or nursing care or medicine and medical supplies.

Approved April 24, 1959.

CHAPTER 610—S. F. No. 85

An act relating to taxation of real and personal property, providing for the exemption therefrom for natural cheese held in storage for aging by the original Minnesota manufacturer; amending Minnesota Statutes 1957, Section 272.02.

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

Section 1. Minnesota Statutes 1957, Section 272.02, is amended to read:

272.02 **Exempt property.** All property described in this section to the extent herein limited shall be exempt from taxation:

- (1) All public burying grounds;
- (2) All public schoolhouses;
- (3) All public hospitals;
- (4) All academies, colleges, and universities, and all seminaries of learning;
- (5) All churches, church property, and houses of worship;
- (6) Institutions of purely public charity;
- (7) All public property exclusively used for any public purpose;
- (8) *All natural cheese held in storage for aging by the original Minnesota manufacturer:*
 - (9) (a) Personal property of every household of the value of \$100. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commissioner assessed to such household, and extend the levy of taxes upon the remainder only. The term "household" as used in this section is defined to be a domestic establishment maintained either (1) by two or more persons living together within the same house or place of abode, subsisting in common and constituting a domestic or family relationship, or (2) by one person.

(b) During the period of his active service and for six months after his discharge therefrom, no member of the armed forces of the United States shall lose status of a householder under paragraph (a) which he had immediately prior to becoming a member of the armed forces.

In case there is an assessment against more than one member of a household the \$100 exemption shall be divided among the members assessed in the proportion that the assessed value of the personal property of each bears to the total assessed value of the personal property of all the members assessed. The personal property of each household claimed to be exempt shall be limited to property in one taxing district, except in those cases where a single domestic establishment is maintained in two or more adjoining districts.

Bonds and certificates of indebtedness hereafter issued by the state of Minnesota, or by any county, city, or village of the state, or any town, or any common or independent school district of the state, or any governmental board of the state, or any county, city, or village thereof, shall hereafter be exempt from taxation; provided, that nothing herein contained shall be construed as exempting such bonds from the payment of a tax thereon, as provided for by section 291.01, when any of such bonds constitute, in whole or in part, any inheritance or bequest, taken or received by any person or corporation.

Approved April 24, 1959.

CHAPTER 611—H. F. No. 1785

An act relating to group insurance protection for officers and employees of counties, municipal corporations, towns, school districts, county extension committees and other political subdivisions; amending Minnesota Statutes 1957, Section 471.61, Subdivision 1.

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

Section 1. Minnesota Statutes 1957, Section 471.61, Subdivision 1 is amended to read:

471.61 Subdivision 1. **Payment.** Any county, municipal corporation, town, school district, county extension committee or other political subdivision of this state through its governing body, and any two or more subdivisions acting jointly through their governing bodies, may insure or protect its or their officers and employees, and their dependents, or