of grain operating without first obtaining such license shall be deemed guilty of a misdemeanor; each day of such operation shall constitute a separate offense for which such public local grain warehouseman, or purchaser of grain, shall forfeit to the state $50 and such operation may be enjoined upon complaint of the commission.

This act takes effect July 1, 1961.

Approved April 14, 1961.

CHAPTER 340—H. F. No. 974

An act relating to the registration and taxation of mobile homes; amending Minnesota Statutes 1957, Sections 168.011, Subdivision 8, as amended; 168.012, as amended; and 273.13, Subdivision 3, as amended by Chapter 562, Laws of 1959.

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

Section 1. Minnesota Statutes 1957, Section 168.011, Subdivision 8, as amended by Chapter 562, Section 1, Laws 1959, is amended to read:

Subd. 8. House trailer; mobile home. (a) "House trailer" means any trailer or semi-trailer designed and used for human living quarters, and meeting all of the following qualifications:

(1) Is not used as the residence of the owner or occupant;

(2) Is used for temporary living quarters by the owner or occupant while engaged in recreational or vacation activities;

(3) Is towed on the public streets or highways incidental to such recreational or vacation activities.

The term "house trailer" and shall not include bunk-houses, so-called, temporarily mounted on trailers, and mobile homes. Such bunk-houses, exclusive of the trailer and mobile homes, shall be listed and taxed as personal property as provided by law.

(b) "Mobile home" means any trailer or semi-trailer...
which is designed, constructed, and equipped for use as a
human dwelling place, living abode, or living quarters ex-
cept such house trailers as are used temporarily as living
quarters during the hunting, fishing, or vacation season.

Sec. 2. Minnesota Statutes 1957, Section 168.012, Sub-
division 8, as added by Chapter 562, Laws 1959, Section 2, is
amended to read:

Subd. 8. [Subd. 9.] (a) Mobile homes shall not
be taxed as motor vehicles using the public streets and
highways and shall be exempt from the motor vehicle tax
provisions of this chapter. Mobile homes shall be taxed as
personal property. The provisions of Minnesota Statutes 1957,
Section 272.02 or any other act providing for tax exemption
shall be inapplicable to mobile homes. House trailers not used
on the highway during any calendar year and not paying a
motor vehicle tax shall be taxed as mobile homes.

(b) All mobile homes shall be registered as herein-
after provided and shall display number plates furnished by
the registrar who for the purposes of this act shall be the
secretary of state. The owner of each mobile home shall pay
annually on or before January 10 a registration fee in the
amount of $3. If ownership changes during a year, or por-
tion of a year, for which registration has been made, such
change of ownership shall be recorded in the office of the
registrar upon the payment of $1.00 and in accordance with
regulations prescribed by the registrar. All conditions or re-
quirements for filing a change of ownership shall be as pro-
vided in section 168.30. The registration fee of $3 and fees
for delayed filing of a change of ownership shall be deposited
in the state treasury and credited to the highway user tax
distribution fund. The $1 charge to record a change of own-
nership shall be deposited in the state treasury and credited
to the transfer of ownership revolving fund. Any licensed
dealer holding mobile homes for resale shall pay a registra-
tion fee in the amount of $15 for each such mobile home may
have the option of paying a registration fee of $15 for each
such mobile home which shall exempt such mobile home
from any other taxation or registration fee as long as said
mobile home remains in the hands of the dealer for resale
provided such $15 fee is paid within fourteen days after the
date it became subject to registration in the name of the
dealer.

(c) A listing for taxation and application for registra-
tion shall be made to the secretary of state on a form to be

Changes or additions indicated by italics, deletions by strikeout.
provided by said officer and the applicant shall state under oath his name, address, location of mobile home, manufacturer's name or make of trailer, model, serial number, width, length, weight, and shall also furnish the name and number of the school district, the municipality, and the county in which the mobile home is parked or occupied, or where such mobile home will be parked when occupied. Such listing for taxation and application for registration need not be sworn to when the applicant is listing the same vehicle for taxation and registration for the second or any succeeding time.

(d) The tax required to be paid under this act upon a mobile home for each calendar year becomes due when the mobile home is purchased or first moved into the state and upon January 1 thereafter each year. Taxes due upon January 1 become payable upon November 15 preceding the calendar year for which they are assessed. A mobile home bearing a valid, current year license plate issued by any state other than Minnesota is exempt from registration hereunder for a period of 90 150 days in any 12-month period, provided no person occupying such mobile home is employed in this state. When any person occupying a mobile home bearing a license plate issued by any state other than Minnesota accepts employment within this state, he shall within 30 days after the first day of such employment, register his mobile home as herein provided.

(e) Any owner who fails to register his mobile home as required by this section shall be guilty of a misdemeanor and upon conviction thereof shall be punished as provided by law.

Sec. 3. Minnesota Statutes 1957, Section 273.13, Subdivision 3, as amended by Chapter 562, Laws 1959, Section 3, is amended to read:

Subd. 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 percent of the full and true value thereof.

Class 2a. All mobile homes, as defined in section 1 of this act, shall constitute class 2a and shall be valued, assessed, and taxed in the following manner. The secretary of state shall collect the following specific taxes at the time of

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registering a mobile home, as is provided in section 2 of this act, and shall not issue number plates or register any mobile home until said specific taxes are paid. If said specific tax is not paid on or before January 10, then a penalty of 8% shall attach and be a charge upon such tax. Utilizing the following percentages of the full and true value of said mobile homes (the full and true value of a mobile home shall be presumed to be the suggested factory retail list price thereof) the secretary shall compute the tax due and owing by applying the average rate of taxes of all counties throughout the state of Minnesota levied for all purposes and paid during the preceding year.

<table>
<thead>
<tr>
<th>Age of Mobile Home</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>New</td>
<td>10%</td>
</tr>
<tr>
<td>One year old</td>
<td>8-1/2%</td>
</tr>
<tr>
<td>Two years old</td>
<td>7-1/2%</td>
</tr>
<tr>
<td>Three years old</td>
<td>6-1/2%</td>
</tr>
<tr>
<td>Four years old</td>
<td>5-1/2%</td>
</tr>
<tr>
<td>Five years old</td>
<td>5%</td>
</tr>
<tr>
<td>Six years old and older</td>
<td>4-1/2%</td>
</tr>
</tbody>
</table>

The secretary shall, with respect to mobile homes for which no list price is available, determine the taxable value thereof based on the weight and size of the mobile home, taking into account depreciation proportionate to the above table. The secretary may require the manufacturer to file sworn statements setting forth the information necessary to administer this act.

All mobile homes that are not registered on or before May 1 each year in accordance with the provisions of section 2 of this act shall be valued and assessed by the local assessor in accordance with the provisions of this section and in the same manner as such value and assessment is determined by the secretary; and the local assessor shall forthwith notify the county treasurer auditor of said assessment, upon receipt of which the county treasurer auditor shall forthwith levy the tax by applying the same average rate of taxes of all counties throughout the state as is applied by the secretary and immediately mail a statement of such tax to the taxpayer. This tax shall become a lien upon the mobile home assessed from the date of mailing of the statement by the county treasurer auditor. If the taxpayer fails to pay within thirty days, the claim shall be immediately reduced to judgment in the manner provided for all personal property taxes and the sheriff of the county shall immediately levy for the purpose of enforcing payment. Taxes so received by the

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county treasurer shall be placed in the general property tax fund of the county for distribution in the manner provided for the distribution of currently collected taxes, and the portion for municipality and school district shall go to the taxing district in which the mobile home is located. Any licensed dealer may obtain from the secretary of state a dealers’ registration plate receipt upon the payment of $15, which payment shall exempt said mobile home from any other taxation or registration fee so long as said mobile home remains in the hands of the dealer for sale.

Mobile homes which are purchased during the year, or are moved into the state of Minnesota during the year and have not heretofore been registered under section 2 of this act, shall be subject to taxation under this section on a pro rata basis determined by the number of months remaining in the year. In making this determination, the secretary of state shall ignore a period of less than one-half month and count a period of one-half month or more as a full month. If such mobile home is not registered and the tax paid within seven days after becoming subject to such tax, a penalty of eight percent shall attach and be a charge upon such tax. A licensed dealer may have the option of paying a registration fee of $15 on new mobile homes purchased and held for sale. Such payment shall exempt such mobile homes from any other taxation or registration until sold. The $15 fee shall be paid within fourteen days after such dealer purchases such mobile homes; otherwise, the vehicles shall be subject to registration and taxation as provided herein.

Whenever the tax on any mobile home as computed under the provisions of this section is found to be indivisible by five, the secretary of state is authorized to adjust such tax to the nearest figure divisible by five.

A mobile home owned by a member of the military or naval forces of the United States is exempt from the requirements of this act requiring registration and taxation if such owner is a resident of another state and the mobile home is legally and properly registered in the state of his residence.

All taxes levied, assessed, and collected by the secretary (including the dealer’s registration fee of $15.00) on class 2a property shall be deposited in the state treasury and the amount thereof is hereby appropriated annually to the secretary of state to be distributed in the following manner: 50 percent to the school district in which the mobile home is located at the time of payment of the tax, 30 percent to the
municipality in which the mobile home is located at the time of payment of the tax, 10 percent to the county in which the mobile home is located at the time of payment of the tax, and 10 percent to the general revenue fund in the state treasury. Such distribution shall be made semiannually by the secretary of state who shall compute and prepare payment of this distribution from the records and data obtained by him in the process of registering such mobile homes.

Sec. 4. This act becomes effective November 15, 1961 for the year 1962 and subsequent years.

Approved April 14, 1961.

CHAPTER 341—H. F. No. 1062

An act relating to annual reports of telephone companies; amending Minnesota Statutes 1957, Section 237.11.

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

Section 1. Minnesota Statutes 1957, Section 237.11, is amended to read:

237.11 Inspection of books of telephone companies in case of failure to make reports. Every telephone company subject to the provisions of this chapter, wherever organized, shall keep an office in this state, and make such reports to the commission as it shall from time to time require. All books, records, and files and all of its property shall be at all times subject to inspection by the commission. It shall close its accounts and take therefrom a balance sheet on December 31 of each year, and on or before March 31 May 1 following, such balance sheet, together with such other information as the commission shall require, verified by an officer of the telephone company, shall be filed with the commission.

In the event that any telephone company shall fail to file its annual report, as provided by this section, the commission is authorized to make such an examination of the books, records, and vouchers of the company as is necessary to procure the necessary data for the annual report and cause the same to be prepared. The expense of procuring this data and preparing this report shall be paid by the telephone company failing to report, and the amount paid shall be

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