

some resident of the county as assessor for such town, borough, village or city. The county auditor may appoint the county assessor as assessor for such town, borough, village, or city, in which case the town, borough, village or city shall pay to the county treasurer the amount determined by the county auditor to be due for the services performed and expenses incurred by the county assessor in acting as assessor for such town, borough, village or city.

Sec. 2. *Minnesota Statutes 1967, Section 367.04, is repealed.*

Sec. 3. *This act is effective on December 1, 1969.*

Approved May 27, 1969.

CHAPTER 824—S. F. No. 1516

[Coded in Part]

An act relating to motor vehicles; providing for the taxation and registration of recreational vehicles; amending Minnesota Statutes 1967, Section 168.011, Subdivision 8, and by adding a subdivision; and 168.013, Subdivision 1.

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

Section 1. Minnesota Statutes 1967, Section 168.011, Subdivision 8, is amended to read:

Subd. 8. **Motor vehicles; recreational; taxation and registration.** (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" 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

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designed, constructed, and equipped for use as a human dwelling place, living abode, or living quarters except house trailers.

Sec. 2. Minnesota Statutes 1967, Section 168.011, is amended by adding a subdivision to read:

Subd. 25. Recreational equipment. "Recreational equipment" means house trailers including those which telescope or fold down, chassis mounted campers, house cars, motor homes, tent trailers, slip in campers, converted buses and converted vans.

(1) House trailers, chassis mounted campers, house cars, motor homes, tent trailers, slip in campers, converted buses and converted vans are units designed and used for human living quarters and meeting the following qualifications:

(a) Are not used as the residence of the owner or occupant.

(b) Are used for temporary living quarters by the owner or occupant while engaged in recreational or vacation activities.

(c) Are self propelled or towed on the public streets or highways incidental to such recreational or vacation activities.

(2) Slip in campers are mounted into a pickup truck in the pickup box, either by bolting through the floor of the pickup box or by firmly clamping to the side of the pickup box. The vehicle may be registered, at the owner's choice, as either a recreational vehicle under this definition or may be registered as a truck, defined by section 168.011, subdivision 10. If the camper is removed the vehicle cannot be registered as a recreational vehicle and must be registered as a truck.

Sec. 3. Minnesota Statutes 1967, Section 168.013, Subdivision 1, is amended to read:

168.013 Rate of tax. Subdivision 1. **Computation.** Motor vehicles, except as set forth in section 168.012, using the public streets or highways in the state, shall be taxed in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village, as provided by law, and except gross earnings taxes paid by companies subject or made subject thereto, and shall be privileged to use the public streets and highways, on the basis and at the rate for each calendar year as follows:

1. On passenger automobiles, ~~house trailers,~~ ambulances, and hearses, except as otherwise provided, the tax during each the first

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three years of life shall be based on the manufacturer's shipping weight and graduated according to the following schedule:

Manufacturer's Shipping Weight	Tax
Under 801 lbs.	\$ 5.00
801 to 2000 lbs., incl.	15.20
2001 to 2200 lbs., incl.	16.80
2201 to 2400 lbs., incl.	18.40
2401 to 2600 lbs., incl.	20.00
2601 to 2800 lbs., incl.	21.60
2801 to 3000 lbs., incl.	23.20
3001 to 3200 lbs., incl.	24.80
3201 to 3400 lbs., incl.	26.40
3401 to 3600 lbs., incl.	28.00
3601 to 3800 lbs., incl.	33.30
3801 to 4000 lbs., incl.	39.00
4001 to 4200 lbs., incl.	45.10
4201 to 4400 lbs., incl.	51.60
4401 to 4600 lbs., incl.	58.50
4601 to 4800 lbs., incl.	65.80
48.01 to 5000 lbs., incl.	73.50
5001 lbs. and over	75.00

On passenger automobiles, ~~house trailers~~, ambulances, and hearses weighing 801 pounds or more, during each the fourth, fifth and sixth years of vehicle life the tax shall be 75 percent of the foregoing scheduled tax but in no event less than \$15 per vehicle, during each the seventh, eighth and ninth years of vehicle life the tax shall be 50 percent of the foregoing scheduled tax but in no event less than \$12.50 per vehicle, and during each succeeding year of vehicle life the tax shall be 25 percent of the foregoing scheduled tax but in no event less than \$10 per vehicle during the tenth to nineteenth years of vehicle life inclusive, and in no event less than \$7.50 per vehicle during the twentieth and succeeding years of vehicle life. For those vehicles weighing less than 801 pounds there shall be no reduction.

2. On trailers of not more than two wheels with a gross weight of load and vehicle not exceeding 3,000 pounds, not for hire and used only by the owner thereof with passenger automobiles and not employed in the transportation of passengers or property for hire, the tax shall be \$1 per annum, or fraction thereof, payable biennially on or before July 1 of each even-numbered year.

3. On motorcycles, motor scooters, and motorized bicycles

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with two wheels, \$3; motorcycles, motor scooters, and motorized bicycles with sidecar or three wheels, \$5.

4a. On farm trucks, excluding trailers, the tax during each the first three years of vehicle life shall be based on the unloaded weight of the vehicle, fully equipped, at the rate of 60 cents per hundred weight, computed by the registrar in increments of 200 lbs., but in no event less than \$20. During each the fourth, fifth and sixth years of vehicle life the tax shall be 80 percent of the first year rate, but in no event less than \$16. During each the seventh, eighth and ninth years of vehicle life the tax shall be 60 percent of the first year rate, but in no event less than \$12. During each the tenth and succeeding years of vehicle life the tax shall be 40 percent of the first year rate, but in no event less than \$10 per vehicle, fully equipped. The registrar may require that each applicant for registration of a farm truck file with the application a scale ticket certified by the weighmaster of any public scale, or, if no public scale be available, certified by the proprietor of any scale tested and sealed under state authority, showing the unloaded weight of the vehicle, fully equipped.

4b. On farm trailers not listed for registration under paragraph 2, the tax shall be \$3 for the first five tons, or fraction thereof, of the load and trailer included, and \$2 per ton for each additional ton.

5. On all trucks and tractors except those in this chapter classified as farm trucks, and urban trucks, and on all truck-tractor and semi-trailer combinations except those classified as urban combinations, the tax during each of the first three years of vehicle life on vehicles having a gross weight of 27,000 pounds or less, and during each of the first six years of vehicle life on those vehicles having a gross weight in excess of 27,000 pounds, shall be graduated according to the following schedule:

(a) Gross Weight of Vehicle	Tax
1 to 7,000 lbs., incl.	\$ 25.00
7,001 to 9,000 lbs., incl.	30.00
9,001 to 11,000 lbs., incl.	40.00
11,001 to 13,000 lbs., incl.	50.00
13,001 to 15,000 lbs., incl.	60.00
15,001 to 17,000 lbs., incl.	70.00
17,001 to 19,000 lbs., incl.	80.00
19,001 to 21,000 lbs., incl.	90.00
21,001 to 23,000 lbs., incl.	105.00
23,001 to 25,000 lbs., incl.	120.00
25,001 to 27,000 lbs., incl.	145.00
27,001 to 29,000 lbs., incl.	205.00

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29,001 to 31,000 lbs., incl.	241.50
31,001 to 33,000 lbs., incl.	278.00
33,001 to 35,000 lbs., incl.	314.00
35,001 to 37,000 lbs., incl.	352.00
37,001 to 39,000 lbs., incl.	386.50
39,001 to 41,000 lbs., incl.	422.50
41,001 to 43,000 lbs., incl.	459.00
43,001 to 45,000 lbs., incl.	495.00
45,001 to 47,000 lbs., incl.	531.50
47,001 to 49,000 lbs., incl.	577.50
49,001 to 51,000 lbs., incl.	604.00
51,001 to 53,000 lbs., incl.	640.00
53,001 to 55,000 lbs., incl.	676.00
55,001 to 57,000 lbs., incl.	712.50
57,001 to 59,000 lbs., incl.	748.50
59,001 to 61,000 lbs., incl.	785.00
61,001 to 63,000 lbs., incl.	821.00
63,001 to 65,000 lbs., incl.	856.50
65,001 to 67,000 lbs., incl.	893.50
67,001 to 69,000 lbs., incl.	930.00
69,001 to 71,000 lbs., incl.	966.00
71,001 to 73,000 lbs., incl.	1,002.00
73,001 to 75,000 lbs., incl.	1,038.50

For each vehicle with a gross weight of more than 75,000 pounds the tax shall be \$1,038.50 plus \$34.50 for each ton or fraction thereof in excess of 75,000 pounds.

(b) The following depreciation allowance is made for vehicles having a gross weight of 27,000 pounds or less:

(1) During each of the fourth, fifth, and sixth years of vehicle life, the tax shall be 80 percent of the tax provided above but in no event less than \$20 per vehicle.

(2) During each of the seventh, eighth, and ninth years of vehicle life the tax shall be 60 percent of the tax provided above but in no event less than \$16 per vehicle.

(3) During the tenth and succeeding years of vehicle life the tax shall be 40 percent of the tax provided above but in no event less than \$12 per vehicle.

(c) The following depreciation allowance is made for vehicles having a gross weight of over 27,000 pounds:

(1) During the seventh and each subsequent year of vehicle life, the tax shall be 70 percent of the tax provided above.

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(d) Each vehicle taxed under subparagraph 5 of this section having a gross weight in excess of 27,000 pounds, and used for the transportation of livestock or unprocessed and raw farm products shall be taxed at 90 percent of the foregoing gross weight tax schedule less depreciation allowance, provided the gross receipts derived from such use equal or exceed 60 percent of the owner's total gross receipts from the operation of such vehicle during the 12-month period immediately preceding the date set by law for the reregistration of such vehicle. The owner shall furnish such information as the registrar may require, including sworn statements of fact, and the registrar shall thereupon determine whether such owner comes within the provisions of this paragraph.

If an owner has not used such vehicle for the transportation of livestock or unprocessed and raw farm products so as to be able to report gross receipts for the 12-month period as herein set forth, he may, nevertheless, apply for registration hereunder and pay the reduced tax and the registrar shall, after consideration of the established facts, determine whether such owner is entitled to have such registration approved.

If an owner fails to operate under the conditions and limitations herein set forth, he shall immediately notify the registrar of such fact and pay the difference between the scheduled gross weight tax less depreciation allowance and the reduced tax proportionate to the number of months remaining in the year, 1/12 of the difference for each month or fraction thereof, beginning with the month in which such operations were discontinued or changed.

If an owner first uses such vehicle for the transportation of livestock and unprocessed and raw farm products after the tax becomes due without reduction, no adjustment or refund of tax shall be made during that calendar year for reasons of transporting livestock and unprocessed and raw farm products.

(e) All truck-tractors except those herein defined as urban trucks shall be taxed in accord with the foregoing gross weight tax schedule on the basis of the combined gross weight of such truck-tractor and any semi-trailer which the applicant proposes to combine with the truck-tractor. In addition, to such gross weight tax imposed on the truck-tractor, each semi-trailer, except those herein defined as urban trucks, shall be taxed an annual flat fee of \$10.

(f) Urban trucks include only all trucks and all truck-tractors and semi-trailers used exclusively in transporting property within the corporate limits of any city, village or borough or contiguous cities and villages. For the purposes of this clause a land area ceded to the

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United States of America under General Laws 1889, Chapter 57, is a village. The name of the city, village or borough in which the vehicle is licensed and the net unloaded weight, fully equipped, of the truck or combination shall be stenciled in a conspicuous place on each side of the cab of the truck-tractor so licensed and the vehicle shall not be operated outside the corporate limits of such city, village, or borough or contiguous cities and villages; except that the registrar may, by special permit, authorize the permanent removal of such vehicle from a city, village or borough to another. The license plates issued therefor shall be plainly marked "URBAN." Such urban trucks and combinations shall be taxed on the basis of the net unloaded weight, fully equipped, of the truck or combination during each of the first three years of vehicle life at the rate of 80 cents per hundred weight, computed by the registrar in increments of 200 pounds, but in no event less than \$25. During each of the fourth, fifth and sixth years of vehicle life, the tax shall be 80 percent of the foregoing scheduled tax but in no event less than \$20 per vehicle. During each of the seventh, eighth and ninth years of vehicle life, the tax shall be 60 percent of the foregoing scheduled tax but in no event less than \$16 per vehicle. During the tenth and succeeding years of vehicle life, the tax shall be 40 percent of the foregoing scheduled tax but in no event less than \$12 per vehicle. The registrar may require that each applicant for registration of an urban truck or combination file with the application a scale ticket certified by the weighmaster of any public scale, or, if no public scale be available, certified by the proprietor of any scale tested and sealed under state authority, showing the unloaded weight of the vehicle, fully equipped. Such tax shall be the full tax for the truck-tractor and semi-trailer and additional semi-trailers shall be taxed an annual flat fee of \$10.

6. On all intercity buses, the tax during each the first two years of vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule:

Gross Weight of Vehicle	Tax
Under 6,000 lbs.	\$125
6,000 to 8,000 lbs., incl.	125
8,001 to 10,000 lbs., incl.	125
10,001 to 12,000 lbs., incl.	150
12,001 to 14,000 lbs., incl.	190
14,001 to 16,000 lbs., incl.	210
16,001 to 18,000 lbs., incl.	225
18,001 to 20,000 lbs., incl.	260
20,001 to 22,000 lbs., incl.	300
22,001 to 24,000 lbs., incl.	350
24,001 to 26,000 lbs., incl.	400

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26,001 to 28,000 lbs., incl.	450
28,001 to 30,000 lbs., incl.	500
30,001 and over	550

During each of the third and fourth years of vehicle life, the tax shall be 75 percent of the foregoing scheduled tax; during the fifth year of vehicle life, the tax shall be 50 percent of the foregoing scheduled tax; during the sixth year of vehicle life, the tax shall be 37-1/2 percent of the foregoing scheduled tax; and during the seventh and each succeeding year of vehicle life, the tax shall be 25 percent of the foregoing scheduled tax; provided that the annual tax paid in any year of its life for an intercity bus shall be not less than \$175 for a vehicle of over 25 passenger seating capacity and not less than \$125 for a vehicle of 25 passenger and less seating capacity.

On all intracity buses operated by an auto transportation company in the business of transporting persons for compensation as a common carrier and operating principally within the limits of cities having populations in excess of 200,000 inhabitants, the tax during each year of the vehicle life of each such bus shall be \$40; on all of such intracity buses operated principally in cities, villages or boroughs, having a population of less than 200,000 and more than 70,000 inhabitants, the tax during each year of vehicle life of each bus shall be \$10; and on all of such intracity buses operating principally in cities, villages or boroughs having a population of less than 70,000 inhabitants, the tax during each year of vehicle life of each bus shall be \$2.

On all other buses the tax during each of the first three years of the vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule: Where the gross weight of the vehicle is 6,000 pounds or less, \$25. Where the gross weight of the vehicle is more than 6,000 pounds, and not more than 8,000 pounds, the tax shall be \$25 plus an additional tax of \$5 per ton for the ton or major portion in excess of 6,000 pounds. Where the gross weight of the vehicle is more than 8,000 pounds and not more than 20,000 pounds, the tax shall be \$30 plus an additional tax of \$10 per ton for each ton or major portion in excess of 8,000 pounds. Where the gross weight of the vehicle is more than 20,000 pounds and not more than 24,000 pounds, the tax shall be \$90 plus an additional tax of \$15 per ton for each ton or major portion in excess of 20,000 pounds. Where the gross weight of the vehicle is more than 24,000 pounds and not more than 28,000 pounds, the tax shall be \$120 plus an additional tax of \$25 per ton for each ton or major portion in excess of 24,000 pounds. Where the gross weight of the vehicle is more than 28,000 pounds, the tax shall be \$170 plus an addi-

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tional tax of \$30 per ton for each ton or major portion in excess of 28,000 pounds.

During each of the fourth, fifth and sixth years of vehicle life, the tax shall be 80 percent of the foregoing scheduled tax but in no event less than \$20 per vehicle.

During each of the seventh, eighth and ninth years of vehicle life, the tax shall be 60 percent of the foregoing scheduled tax but in no event less than \$16 per vehicle.

During the tenth and succeeding years of vehicle life, the tax shall be 40 percent of the foregoing scheduled tax but in no event less than \$12 per vehicle.

7. Except farm trailers described in paragraph 4b, two-wheel trailers described in paragraph 2, and semi-trailers described in paragraph 7a, trailers shall be taxed on the basis of \$4 per ton or fraction thereof of the carrying capacity of such trailer, but in any event not less than \$4 per vehicle. The maximum load at any time carried on any trailer shall be deemed prima facie the carrying capacity thereof.

(a) A semi-trailer used to transport raw and unfinished forest products shall be taxed at the rate of \$4 per ton or fraction thereof of the difference in weight between the total gross weight of the combination and the selected registered gross weight of the truck-tractor or converted truck, but in no case for less than nine tons for a single axle semi-trailer and in no case for less than 14 tons for a tandem axle semi-trailer.

8. Motor vehicles specially equipped for operation over snow and used exclusively for such purposes . . . \$3 if weighing one ton or less, and an additional \$2 for each additional ton or fraction thereof.

9. *Recreational vehicles shall be taxed annually according to the following schedule:*

<i>Gross Weight (In Pounds)</i>	<i>Fee</i>
0 — 1,500	\$ 5.00
1,501 — 3,000	8.00
3,001 — 4,500	13.00
4,501 — 6,000	21.00
6,001 — 9,000	29.00
9,001 — 12,000	38.00
12,001 — 15,000	64.00
15,001 — 18,000	82.00
18,001 — 21,000	104.00
21,001 — 27,000	126.00

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A trailer of the kind described in section 168.013, subdivision 1, paragraph 2, that is pulled by a recreational vehicle shall be taxed and registered in accordance with that paragraph.

Sec. 4. *This act applies to recreational vehicles registered for 1970 and succeeding years.*

Approved May 27, 1969.

CHAPTER 825—S. F. No. 1541

[Not Coded]

An act relating to the control of water pollution; appropriating money and authorizing state grants in aid for the payment of interest on loans made by political subdivisions of the state for the acquisition and betterment of public lands and buildings and other public improvements of a capital nature needed for the purposes of the control of water pollution.

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

Section 1. **[116.15] Crystal waters act; appropriation.**
Subdivision 1. Upon determination by the pollution control agency, on application by any other public agency or political subdivision of the state responsible for the acquisition or betterment and financing of any water pollution control project, comprising treatment works, interceptors, sewers, or appurtenant facilities, that the project is eligible under federal statutes and regulations for a grant of funds by any agency of the federal government in aid of the completion thereof, a state grant in aid for the payment of interest may be made from the appropriation made by this section in anticipation of the receipt of the federal grant, upon the conditions and in the manner stated in this section. Such determination may be made before the actual commitment of federal funds, if the federal agency concerned has stated that the project falls under possible grant reimbursement provisions of federal law, and if in the judgment of the pollution control agency a federal grant offer should be recommended when grant funds can be certified as available for the project.

Subd. 2. The director shall certify to the pollution control agency, and shall receive from the applicant copies of all such documents as the agency considers necessary and proper to establish:

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