

"Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three 'b' (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of \$4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. *Provided, further, that the first \$4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first \$4,000.00 full and true value shall remain subject to and be taxed 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.*"

"Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of \$4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof. *Provided, further, that the first \$4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first \$4,000.00 full and true value shall remain subject to and be taxed 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.*"

For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33 $\frac{1}{3}$ % and 40% of the true and full value thereof respectively.

Class 4. All property not included in the preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof."

Section 2. **Effective Jan. 1, 1937.**—This Act shall take effect and be in full force and effect from and after January 1, 1937.

Approved July 23, 1937.

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#### CHAPTER 87—H. F. No. 149

*An act designating a certain tract of land in Renville County upon which is located the home of Joseph R. Brown as a state park to be known as the Joseph R. Brown Memorial Park and authorizing the state auditor to accept a conveyance of said land from the owners thereof, and appropriating \$500 to reconstruct and repair the buildings and grounds in such state park.*

WHEREAS, Renville County has within its boundaries one of the most important historical sites in the State of Minnesota, the remnants of the Joseph R. Brown home; and

WHEREAS, Joseph R. Brown was one of the outstanding citizens of the State of Minnesota and the County of Renville, and was instrumental in establishing this section of the United States as a territory and later on as a State; and

WHEREAS, in August, 1882, there was fought along the Minnesota River valley, a battle with the Indians of great historical interest in which soldiers and pioneer citizens heroically fighting against overwhelming odds, laid down their lives and lost their property; and

WHEREAS, said home, by reason of its natural beauty and advantageous location, is eminently suitable for a shrine in that section of the state; and

WHEREAS, the owners of three acres of land more or less upon which the said Joseph R. Brown home is located have dedicated the same as a public park known as the Joseph R. Brown Memorial Park and have caused a plat thereof to be placed on file in the office of the register of deeds of Renville County; now therefore

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

Section 1. **Joseph R. Brown memorial park established.**—That said land upon which is located the home of the said Joseph R. Brown is designated as a state park to be known as the Joseph R. Brown Memorial Park. The state auditor is hereby authorized and directed to accept on behalf of the state a deed to said land so dedicated as such Joseph R. Brown Memorial Park.

Section 2. **Appropriation.**—The sum of \$500.00 is hereby appropriated out of the funds in the state treasury not otherwise appropriated for the purpose of reconstructing, repairing and improving the buildings and grounds of said Joseph R. Brown Memorial Park.

Approved July 23, 1937.

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#### CHAPTER 88—H. F. No. 72

*An act relating to the repurchase of land after forfeiture to the state in certain cases and providing that no sales shall be made under Chapter 407, Laws 1933, after September 1, 1937.*

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