January 1st, 1867, and whose boundaries are coterminous with the boundaries of any city of the fourth class, is hereby authorized to levy a tax of not to exceed twenty (20) mills on the dollar for school purposes, exclusive of tax levy for interest on bonded indebtedness, sinking fund or building fund, anything in the special law creating such district or amendments thereto to the contrary notwithstanding.

Sec. 2. School board to report to county auditor—entering on tax rolls.—Such board of education shall report its tax levy directly to the county auditor who shall enter said tax on the tax rolls of said county, and said levy shall be final and shall not be submitted for review to any person or body other than said board of education, anything in any general or special law to the contrary notwithstanding.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved March 14; 1913.

## CHAPTER 73-S. F. No. 247.

An Act to authorize the board of education of any special school district organized under special law to borrow money and issue bonds therefor.

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

Section 1. Board authorized to borrow money for school purposes.—That the board of education of any special school district created under a special act passed prior to January 1st, 1867, the boundaries of which district are coterminous with the boundaries of any city of the fourth class, are hereby given the power and authority to borrow money for the purpose of taking charge of, conducting and administering the public schools of said district, and to assist in paying the current indebtedness of such district.

Sec. 2. \$10,000 bond issue authorized.—Such board of education may issue its bonds in a sum not to exceed ten thousand dollars, as may be deemed necessary to pay current indebtedness, the necessary expenses of repairs and improvements of school houses and the cost and expenses of necessary equipment and conducting such schools until the end of the year ending July 1st, 1914.

Sec. 3. Issuance of bonds.—Such bonds shall be issued in such amounts as may be found necessary by such board of education, but the aggregate amount thereof shall not exceed the sum of ten thousand dollars. Sec. 4. Resolution must be adopted by unanimous vote.— Such bonds shall only be issued after a resolution to issue the same shall have been adopted by the unanimous vote of all the members elect of such board of education.

Sec. 5. What resolution must contain.—Such resolution shall specify the aggregate amount of such bond issue, the date when each shall be payable and the rate of interest which such bonds shall bear. Application may be made to the state board of investment for a loan to the amount of said bonds. On the presentation of said application and resolution to the state board of investment, said board may make said loan if the same shall seem to said board advisable.

Sec. 6. This act shall take effect and be in force from and after its passage.

Approved March 14, 1913.

## CHAPTER 74-S. F. No. 379.

An Act entitled "An Act to amend Section 936 Revised Laws of Minnesota for 1905, as amended by Chapter 430 of the General Laws of 1907, relating to the annual forfeited tax sale." Be it enacted by the Legislature of the State of Minnesota:

Section 1. Sale of lands for unpaid taxes to occur on second Monday of August.—That Section 936 Revised Laws of Minnesota for 1905, as amended by Chapter 430 of the General Laws of 1907, be and the same is hereby amended so as to read as follows:

"Section 936. All parcels of land bid in for the state, and not assigned to purchasers or redeemed within three (3) years from the date of the tax sale at which they are offered, shall be disposed of as provided in this Section and Section 937. In *June* of each year the county auditor shall prepare and transmit to the state auditor a list of all such lands in his county then remaining unredeemed, together with a list of all taxes, penaltics, interest and costs charged thereon. Such sale shall take place at the county seat on the second Monday of *August* of each year and shall continue from day to day until completed, and the county auditor shall publish a notice once each week for three successive weeks in such county of the time and place when said lands will be offered for sale."

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved March 14, 1913.