

(2) Providing for the payment of any bonded or other indebtedness thereafter incurred until such debts are fully paid or payment thereof provided for.

(3) Any such revenue not required to pay or provide for the payment of any such indebtedness shall be used to cover and pay current operating expenses and to reduce and replace levies on real and personal property.

ARTICLE X.

Sec. 58. **Provisions separable.**—If any part or provision of this Act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not impair nor invalidate any other part or provision in the remainder of the Act; and, if any part or provision of this Act shall for any reason be adjudged by any court of competent jurisdiction constitutionally inapplicable to any case within the terms of such part or provision, such judgment shall not impair or invalidate such part or provision as applied to any other type of case within their terms. If any provision hereof excepting any item of income from inclusion in the computation of the taxes imposed hereby, or allowing any credit or deduction in calculating such taxes, be adjudged to be invalid by any court of competent jurisdiction, the taxes shall be computed or calculated as if such item of income were not excepted or such credit or deductions not allowed. If the exception or exemption of any person or corporation from any tax imposed hereby be adjudged by any court of competent jurisdiction to be invalid, such persons or corporations shall be subject to the tax imposed on other persons or corporations of the same class hereunder.

Approved April 21, 1933.

CHAPTER 406—H. F. No. 559

An act providing aid to certain school districts and appropriating money therefor.

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

Section 1. **Special aid for certain school districts.**—The state shall pay to each school district wherein any lands were exempt from taxation during the years 1931 and 1932, or during any one or more of said years, by reason of the title thereto having been acquired by the state in the operation of the rural credits system,

an amount equal to the amount that would have been produced by a tax upon the valuation of such lands, as fixed by the last assessment thereof, at the rate at which non-exempt lands were taxed for such school district purposes, during each of such years as said lands were so exempt from taxation, the amount to be determined as hereinafter provided.

Sec. 2. County auditor to certify facts.—The county auditor of any county or counties in which any school district entitled to aid hereunder is situated shall, on or before June 30, 1933, certify to the state auditor a statement of the facts entitling such school district to aid hereunder. Such certificate, in addition to any other information required by the state auditor, shall contain a statement of the following facts:

(a) A list of the lands in such district to which the state had acquired title as hereinbefore set forth, with the date title was so acquired, and if such lands had been sold by the department of rural credits, the date of sale thereof;

(b) The valuation of each tract of such land according to the last assessed valuation thereof;

(c) The rate of the tax levy in mills for such school district purposes during each of said years.

Sec. 3. Auditor to transmit statement to rural credits bureau.—The state auditor shall transmit such statement to the department of rural credit which shall check the information given therein and shall certify to the correctness thereof if found correct; otherwise shall make and file with the auditor a certificate correctly setting forth the information above called for so far as revealed by the records of such department.

Sec. 4. State auditor to compute amount due.—The state auditor shall thereupon compute the amount of aid to which each such school district is entitled hereunder and shall cause the amount of such aid to be paid to the treasurer of such school district as other moneys of the state are expended.

Sec. 5. When title is acquired.—For the purposes of this Act, in the event of foreclosure of mortgages by the state title is acquired upon the expiration of the period allowed by law for redemption by the mortgagor or lien claimants who have served notice of intention to redeem as provided by law.

Sec. 6. Certain lands excluded.—Any land upon which the school district taxes were paid for any of the years mentioned

herein shall be excluded for such year in calculating the aid to which any such school district shall be entitled hereunder.

Sec. 7. **Definitions.**—The words “school district” as used herein shall include all school districts regardless of the manner of organization.

Sec. 8. **Unexpended balances reappropriated.**—The unexpended balance remaining of the amount appropriated by Chapter 410, Laws 1931, is hereby reappropriated and the further sum of \$200,000, or so much thereof as may be necessary is hereby appropriated for the year ending June 30th, 1934, to carry out the provisions of this Act. If the amounts herein appropriated are insufficient to pay the aid authorized hereby in full, the State Auditor shall apportion the amount available in proportion to the amounts to which such school districts are entitled as shown by such certificates.

Approved April 22, 1933.

CHAPTER 407—H. F. No. 568

An act giving the owner of lands sold to the state for taxes for the years 1926 and 1927 an option to repurchase the same.

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

Section 1. **Owner to have option to repurchase land sold for taxes.**—The owner of any land sold for the taxes for either of the years 1926 or 1927 which shall become forfeited to the state for taxes shall have the option to repurchase said land from the state at any time within one year from the date of such forfeiture for one half the amount of the taxes accrued against said land at the date of such forfeiture, less penalties, interests and costs, with interest upon said sum from the date of such forfeiture at the rate of four per cent per annum, provided that no owner shall repurchase more than 320 acres or more than two platted lots not exceeding one-third of an acre in area in any city, village, or borough, in any county unless the same were actually occupied by him or his tenant at the time of the forfeiture.

Sec. 2. **Partial payment for land.**—Such owner may exercise said option by paying into the county treasury one-tenth of the amount of said 50 per cent accrued taxes within one year from the