sion to that effect; provided that this act shall not be construed as increasing the limit of debt, if any, prescribed by the special law or home rule charter under which any municipality is organized; provided further, that no independent school district located wholly or partly within a city of the first class shall have power to issue any bonds or any evidence of indebtedness unless first thereunto authorized by a two-thirds vote of the legislative body of the city within which such school district is situated in whole or in part; and no such school district shall have power to issue bonds or any evidence of indebtedness running more than two years, whenever the aggregate of the outstanding bonds and evidence of indebtedness of such district equals or exceeds three and one-half per cent of the assessed value of all the taxable property within such school district; provided, further, however, that if the net indebtedness of any municipality shall exceed the limit applicable thereto as provided herein, at the time this act takes effect, but was not in excess of the limit of debt ' prescribed by law at the time the indebtedness was incurred, such municipality may issue and sell, pursuant to the provisions hereof, obligations to refund any of such indebtedness at the time of the maturity thereof, if there are not sufficient funds to pay the same.

Approved April 19, 1937.

CHAPTER 286-H. F. No. 1159

An act fixing the liability of counties in which the town system of caring for the poor prevails and for the making of levies for caring for the poor and the distribution of moneys so levied, to the municipalities therein.

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

Section 1. Liability of counties for care of poor.—In all counties of this state wherein the poor are cared for under the town system, if the expense incurred by any town, village or city, however organized, for the care of the poor therein, in any calendar year, exceeds an amount in excess of one mill of the taxable value of property in such town, village or city for that year, the county in which said town, village or city is situated, shall be liable for seventy-five per cent of the amount in excess of such one mill on the taxable value of property in such town, city or village.

Sec. 2. County board to make estimate—tax levy.—The County Board, at its first meeting in January of each year, shall estimate the amount which it shall deem necessary for such purpose,

and shall include in the tax levy a sufficient amount of taxes to pay the expense of such poor relief, and same shall be extended against all property within such county.

- Sec. 3. Municipal authorities to certify levies.—In all said towns, cities and villages, the chairman and clerk of the town, in case of towns, or the president and clerk of the village council, in case of villages, or the mayor and clerk of the city, in case of cities, as the case may be, shall certify to the county auditor, a statement showing when, for what purpose, the amount and to whom expense was incurred by such town, village or city, in the care of each named poor person. The county auditor shall lay such statement before the county board at its meeting next following the receipt thereof. If such statement is deemed by the county board to be correct, the amount so certified shall be a claim against the county to the extent of the liability of the county as stated in Section 1 hereof, and shall be allowed and paid by the county to the treasurer of such town, village or city, who shall credit the sum so paid to the poor fund of the town, city or village.
 - Sec. 4. Application of Act.—This act shall not apply to any county in this state now or hereafter having a city of the first class, in which city is located ninety per cent or more in value of the taxable property of the county.

Approved April 19, 1937.

CHAPTER 287-H. F. No. 1110

An act to authorize municipalities to carry on city planning, to prepare and take effective official maps, and to regulate and approve proposed platting of land except in cities now or hereafter containing a population of 50,000 or more inhabitants.

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

Section 1. Municipalities may carry on city planning activities.—Any municipality in the state is hereby authorized to carry on city planning activities and adopt a plan for the regulation of the future physical development of the municipality and to prepare and adopt an official map of all proposed alteration of existing lands and public spaces, and the future development of unplatted properties, and shall have power to approve subdivisions as hereinafter provided and require such approval prior to the filing of an official plat thereof. The term "municipality" as used in this act shall include any city, village, township or borough however organized.