

levy an amount for the county road and bridge fund which shall not exceed the amount provided under the following classifications of counties; (a) In counties with a population of more than 100,000 inhabitants according to the 1940 federal census, and in counties having an area of more than 2,500 square miles and a taxable valuation of more than \$12,000,000 an amount which shall not exceed 10 mills on the dollar of the taxable valuation of the county; (b) In counties not within the fore-going class, with a population of less than 100,000 inhabitants and a taxable valuation of \$7,000,000 or more, an amount which shall not exceed 15 mills on the dollar of the taxable valuation of the county; (c) In counties with a taxable valuation of less than \$7,000,000, an amount which shall not exceed 20 mills on the dollar of the taxable valuation of the county: Provided, however, that if any county, coming within this classification, had a net indebtedness in excess of 3 per cent of its taxable valuation on January first of the year in which such levy is to be made, then the maximum levy for such county for said year shall be 15 mills. Such taxes may be additional to the amount permitted by law to be levied for other county purposes.

[162.01, Subd. 6] **Effective only for 1947-48.** Sec. 2. All levies for road and bridge purposes in excess of 10 mills for any county, as provided in Section 1 of this act, shall be effective only for the years 1947 and 1948, and thereafter the maximum amount to be levied by any county for road and bridge purposes shall be 10 mills on the dollar of the taxable valuation of the county.

[162.01, Subd. 7] **Certain levies legalized.** Sec. 3. All levies for road and bridge purposes, made by any county board, for either of the years 1945 or 1946, which is in excess of 15 mills on the dollar of the taxable valuation of the county or the legal limit otherwise provided by law, are hereby legalized and made valid.

Approved April 22, 1947.

CHAPTER 435—H. F. No. 1089

An act relating to the authority of the town board to provide for fire protection and apparatus therefor; and amending Minnesota Statutes 1945, Section 365.18.

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

Section 1. Minnesota Statutes 1945, Section 365.18, is amended to read as follows:

365.18. Tax levy; contracts with adjacent city or village. When the electors of any town shall have authorized the providing of fire protection, or for apparatus therefor, and determined the amount of money to be raised for that purpose the town board may levy a tax for the amount so authorized, or for such lesser amount as the board may determine to be necessary, and enter into a contract with the county in which the town is located or with any adjacent city or village, or with any volunteer fire department or association for the furnishing of such fire protection within the limits of town or for the care, maintenance and operation of such apparatus, on such terms and conditions as mutually may be agreed upon.

Approved April 22, 1947.

CHAPTER 436—H. F. No. 1135

[Not Coded]

An act to authorize the sale of certain trust fund lands in St. Louis County.

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

Section 1. Sale of certain land authorized. The Commissioner of Conservation is hereby authorized to offer for sale and to sell that portion of the Southwest Quarter of the Northeast Quarter (SW $\frac{1}{4}$ NE $\frac{1}{4}$) of Section 32, Township 60, Range 17, St. Louis County, which lies east of the roadway known as the Jarvinon Road, as now established and constructed over and across the said Southwest Quarter of the Northeast Quarter (SW $\frac{1}{4}$ NE $\frac{1}{4}$), an area containing approximately 7.6 acres, in the same manner as other State trust fund lands are sold.

Sec. 2. Improvements. If, in the opinion of the Commissioner of Conservation, the present occupant or user of the said land has constructed improvements thereon in good faith, believing he had the right so to do, the value of such improvements shall be appraised separately, and if at the sale of such land the present occupant or user thereof shall be the purchaser, he shall not be required to pay for such improvements. If a person other than the occupant or user of said land shall purchase the same, such purchaser shall pay to the State at the time of the sale, in addition to all other required