

missioner of banks reduce its deposits to the amount allowed by law or increase its capital stock accordingly.

Approved February 17, 1949.

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CHAPTER 25—S. F. No. 101

[Not Coded]

*An act granting to the board of county commissioners of certain counties the power to appropriate money to the County agricultural society.*

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

**Section 1. Appropriation to agricultural society.** In any county having more than 40,000 and less than 50,000 inhabitants according to the 1940 federal census, the board of county commissioners shall have power to appropriate to any county agricultural society of its county, which is a member of the state agricultural society, during the year 1949, a sum of money not exceeding \$5,000.

**Sec. 2. Additional powers.** The power herein granted is in addition to all other powers granted to the board of county commissioners of such county to appropriate money to or levy taxes for such agricultural societies.

Approved February 18, 1949.

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CHAPTER 26—S. F. No. 169

*An act relating to liability of counties operating under the town system of poor relief for expenditures made by cities, villages, and towns therein for poor relief; amending Minnesota Statutes 1945, Section 263.10, Subdivision 1.*

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

**Section 1.** Minnesota Statutes 1945, Section 263.10, Subdivision 1 is amended to read as follows:

Subdivision 1. **Limitation.** 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 *real and personal* property in such town, village, or city for that year, the county in which the town, village, or city is situated, shall be liable for 75 per cent of the amount in excess of such one mill on the taxable value of *real and personal* property in such town, city, or village.

Approved February 18, 1949.

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CHAPTER 27—S. F. No. 243

*An act authorizing county boards to set aside money for timber development of tax-forfeited land; amending Minnesota Statutes 1945, Section 282.08, as amended.*

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

Section 1. Minnesota Statutes 1945, Section 282.08, as amended by Laws 1947, Chapter 553, is amended to read:

282.08. **Apportionment of proceeds.** The net proceeds from the sale or rental of any parcel of forfeited land, or from the sale of any products therefrom, shall be apportioned by the county auditor to the taxing districts interested therein as follows:

(1) Such portion as may be required to pay any amounts included in the appraised value under Section 282.01, Subdivision 3, as representing increased value due to any public improvement made after forfeiture of such parcel to the state, but not exceeding the amount certified by the clerk of the municipality, shall be apportioned to the municipal subdivision entitled thereto;

(2) Such portion of the remainder as may be required to discharge any special assessment chargeable against such parcel for drainage or other purposes, whether due or deferred at the time of forfeiture, shall be apportioned to the municipal subdivision entitled thereto.