

CHAPTER 562—S. F. No. 934

An act to amend Minnesota Statutes 1945, Section 450.25, relating to public museums, galleries and schools of arts or crafts, and sites therefor, in cities of the first class, and to the care, maintenance, use and control thereof.

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

Section 1. Minnesota Statutes 1945, Section 450.25, is hereby amended so as to read as follows :

450.25. **Tax levy.** After the acquirement of any museum, gallery or school of arts or crafts, there shall be annually levied and it shall be the duty of the board of park commissioners to cause to be included in the annual tax levy, upon all the taxable property of the city, a tax of *one-fourth* of one mill upon each dollar of the assessed valuation of property in the city subject to taxation, and the board shall certify the levy to the auditor of the county in which the city is situated, and the same shall be added to, and collected with and as part of, the general, real, and personal property taxes, with like penalties and interest, in case of non-payment and default, and all provisions of law in respect to the levy, collection, and enforcement of other taxes shall, so far as applicable, be followed in respect of these taxes. All of these taxes, penalties, and interest, when collected, shall be paid to the city treasurer and shall be credited to a fund to be known and denominated as the park museum fund, and shall be used for the purposes specified in sections 450.23 to 450.25, and for no other purpose. Any part of the proceeds of the levy not expended for the purposes specified in section 450.24 may be used for the erection of new buildings for the same purposes.

Approved April 21, 1949.

CHAPTER 563—S. F. No. 981

An act authorizing a tax levy in cities of the second, third and fourth classes, villages, boroughs and townships for the purpose of providing a fund for the maintenance or employment of a band for municipal purposes and providing for the

submission of the question of levying a tax for such purpose to the voters of such cities, villages, boroughs and townships, and amending Minnesota Statutes 1945, Section 449.09.

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

Section 1. Minnesota Statutes 1945, Section 449.09, is hereby amended to read as follows :

449.09. Bands in towns, villages, and certain cities. Cities of the second, third, or fourth class, villages, boroughs, or towns, however organized, may, when authorized as hereinafter provided, levy each year a tax not to exceed *three* mills for the purpose of providing a fund for the maintenance or employment of a band for municipal purposes. No such levy by any such municipality shall exceed, in any one year, the sum of \$10,000 nor such levy by any such towns shall exceed the sum of \$1,500. Any and all sums so levied shall be separately levied and when collected shall be paid into a separate special fund and used for these purposes. In the event taxes have been levied and collected for the maintenance or employment of a band for municipal purposes and the band shall have been discontinued or the city, village, borough, or town by a vote of the people as now provided by law shall have decided not to employ a band, the city or village council may transfer the sums so levied and collected to the general fund of the municipality; no such levy shall be made for any such fund when, at the proper time for the making thereof, according to the municipal records of the receipts thereof and disbursements therefrom, there shall be in the fund an unexpended balance amounting to as much as the maximum levy permitted by law therefor, reckoning in such receipts all uncollected but not delinquent taxes, and reckoning in such disbursements all outstanding obligations against the fund.

Approved April 21, 1949.

CHAPTER 564—S. F. No. 1201

An act relating to an annual tax levy to provide funds for the construction of roads and bridges in certain counties; repealing Laws 1945, Chapter 404.