

be made directly to the tax commission and without the favorable action of the county board and county auditor. But no reduction, abatement or refundment of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality. The commission may refer any question that may arise in reference to the true construction of this chapter to the attorney general, and his decision thereon shall be in force and effect until annulled by the judgment of a court of competent jurisdiction. Upon deciding such case submitted to it the commission shall forward to the county auditor a copy of the order by it made therein."

Approved April 20, 1911.

CHAPTER 340—S. F. No. 922.

An Act to amend chapter 20 of the General Laws of Minnesota for the year 1907, relating to the issue of bonds by cities of more than fifty thousand inhabitants in aid of the construction of public high school buildings and for acquiring sites and grounds therefor, as amended by chapter 360 of the General Laws of Minnesota for the year 1909, approved April 22, 1909, and as further amended by an Act of the legislature, chapter 119, for the year 1911, Senate File 635, approved April 10, 1911.

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

\$1,000,000 bonds for high schools.—Section 1. That sections 1 and 3 of chapter 20 of the General Laws of Minnesota for 1907, authorizing the issue and sale of bonds by cities of more than fifty thousand inhabitants, in aid of the construction of public high school buildings and for acquiring suitable sites and grounds therefor, as amended by chapter 360 of the General Laws of Minnesota for 1909, and further amended by an act of the legislature, chapter 119, for the year 1911, Senate File 635, approved April 10, 1911, be and the same are hereby amended so as to read as follows:

"Section 1. Any city in this state now or hereafter having a population of more than fifty thousand inhabitants is hereby authorized and empowered, acting by and through the common council or city council of such city, by ordinance duly enacted by an affirmative vote of not less than three-fifths of all members elect of such common council or city council, to issue and sell the bonds of such city to an amount not exceeding one million dollars (\$1,000,000) par value, the proceeds thereof to be used to

aid in defraying the cost and expense of constructing public high school buildings in such city and for acquiring suitable sites and grounds therefor.

Section 3. No bonds shall be issued by any such city for the purposes hereinabove mentioned to run for a longer period than thirty (30) years or bearing a higher rate of interest than 4 per cent per annum, but the place of payment of the principal and interest thereof and the denominations in which the same shall be issued shall be such as may be determined upon by the common council or city council of such city and may be in the form of coupon bonds or registered certificates so-called.

All such bonds shall be signed by the mayor, attested by the city clerk and countersigned by the city comptroller and shall be sealed with the seal of such city, except that the signatures to the coupons attached to such bonds, if any, may be lithographed thereon, and none of such bonds shall be sold for less than 95 per cent of their par value and accrued interest thereon and then only to the highest responsible bidder therefor."

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 20, 1911.

CHAPTER 341—H. F. No. 559.

An Act to appropriate money in aid of the common schools of this state.

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

\$50,000 appropriation for common schools.—Section 1. There is hereby annually appropriated from the revenue fund of this state fifty thousand (\$50,000.00) dollars in aid of the common schools of this state, available, the first annual appropriation, on or before May first, 1911, and each succeeding annual appropriation, on or before April first, of each succeeding year.

Manner of distribution.—Sec. 2. The amount so appropriated shall be annually divided among and distributed to the several counties of this state for the use and benefit of and in aid of the common schools thereof, and the county treasurer of each county receiving such aid, shall re-divide and redistribute the same to and to the use and benefit of the common schools of his county in proportion to the acreage of lands owned by this state in each respective school district situated therein; *provided*, however, that in calculating the acreage of unsold state lands in any county, lands which have heretofore been or hereafter may