

CHAPTER 271—H. F. No. 702.

An act providing for county school tax levies in certain counties, and for the apportionment and distribution and expenditure thereof.
Be it enacted by the Legislature of the State of Minnesota:

Section 1. **County auditor to make a 10-mill tax levy.**—In each county in this state in which a majority of the rural schools, and not less than one-third of the total school enrollment, are or shall be in one or more school districts each of which embrace ten or more townships, the per capita assessed valuation of which district or districts is or shall be less than one-half the per capita assessed valuation of the entire county, the county auditor shall annually, on or before the tenth day of October, make a county school tax levy of ten mills upon all the taxable property in the county, which tax and the proceeds thereof he shall apportion, as and when other apportionments are made, among the school districts of the county on the basis of their respective school enrollments during the school year last preceding.

Sec. 2. **Definition of the words "per capita."**—The words "per capita" as used in this act shall be construed to mean "per capita of school enrollment" during the school year last preceding; and, in determining such school enrollment, for the purposes of this act, no scholar shall be counted more than once in any district, and no district shall be entitled to any portion of said fund that has not had at least five months of school term within the year, conducted pursuant to the provisions of chapter 14, General Statutes 1913, and acts amendatory thereof and supplementary thereto, nor shall any district be entitled to any part of said fund for any pupil who has not attended school at least forty days within such year. Such school enrollment shall be correctly shown in, and shall be determined by the auditor from, an abstract filed with him by the county superintendent of schools, on or before the last Wednesday in October of each year, which abstract shall contain, as well, all of the information contemplated by sections 2882 and 2883 of the General Statutes 1913, and acts amendatory thereof and supplementary thereto.

Sec. 3. **Not to otherwise prohibit the levying of taxes.**—Nothing herein contained shall be construed to prohibit the levying of taxes by said school districts as by law otherwise provided, but the aggregate of said county school tax and of the district tax levied in each district shall not exceed the maximum allowed by law to be levied in such district.

Sec. 4. **To be placed in separate fund and to be disbursed by county education committee.**—The amounts apportioned to each district from said county school tax and the proceeds thereof shall be by said district kept in and disbursed from a separate fund; and the disbursement and expenditure by said district of so much of said fund as exceeds the amount thereof raised within said

district shall be subject to the reasonable supervision and approval of a committee comprising the chairmen of all the school districts in the county. Said committee shall be known as the "County Educational Committee," shall meet for organization at the office of the county auditor on the first Monday in August of each year, and may take such other action at that meeting, hold such other meetings, adopt such rules, appoint such officers and sub-committees, and generally exercise their powers in such manner as shall carry out the purposes of this act, advance the educational interests of the county, and not unreasonably interfere with the control and management by each district of its schools. No compensation shall be allowed for service on said committee, but the reasonable expenses of each member may be paid by his district. No part of said county school tax shall be expended for purposes for which district taxes may not be expended.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 16, 1919.

CHAPTER 272—S. F. No. 234.

An act to provide for an additional assistant attorney general.

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

Section 1. **Attorney General authorized to appoint an additional assistant.**—The attorney general is hereby authorized to appoint an assistant attorney general in addition to those now provided for by law. Such new appointee shall receive the same compensation, have the same powers and assume the same obligations and duties as are now or may hereafter be provided for an assistant attorney general. The compensation of the assistant appointed under this act, until August 1, 1919, shall be paid from the fund heretofore appropriated and unexpended for miscellaneous expenses in the office of the attorney general.

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

Approved April 17, 1919.

CHAPTER 273—S. F. No. 300.

An act to amend Subdivision (1) of Section 88 of Chapter 235, Laws 1913, which Section 88 was amended by Section 28, Chapter 119, Laws 1917, by adding thereto at the end thereof a new Subdivision and which Section as so amended relates to the powers and duties of town and county boards with reference to the repair and maintenance of bridges on town and county roads and also the powers and duties of town and county boards with reference to roads which have become impassable.

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

Section 1. **Repairing, reconstructing and maintaining bridges on county and town roads.**—That subdivision (1) of