

stenographic help shall be made or received in any case except for services actually rendered.

Sec. 3. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Sec. 4. This act shall take effect and be in force from and after the first day of March, 1921.

Approved April 13, 1921.

CHAPTER 271—S. F. No. 828.

An act to provide relief for certain school districts wherein at least thirty per cent in value of the property is exempt from local taxation.

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

Section 1. **Certain school districts to receive special state aid.**—Whenever the properties of any school district in this state is made up, to the extent of at least thirty per cent, in value, of property which is exempt from local taxation because taxes thereon are paid into the State Treasury under the provisions of the gross earnings tax law, then such district shall be entitled to receive from the State Treasury, in addition to all other state aid, not to exceed such an amount annually as would be produced by computing a tax of one third of the current local rate for school purposes upon the valuation of the property in such district so exempt from local taxation, provided, however, that in all such districts where the valuation of property so exempt from local taxation is four million dollars (\$4,000,000) or more, then the amount which such district shall receive under the provisions of this act shall be ascertained by computing a tax at one sixth of the current local rate instead of one third as in other cases.

Provided, that the amount which any school district may receive under this act shall not exceed such a sum as added to all other sources of income will produce for each pupil, for maintenance alone, an average of \$100.00.

And provided further that no district shall be entitled to aid under this act unless it has a current local school tax levy, for maintenance alone, of at least 35 mills and maintains succeeding levies of at least 40 mills for the same purpose.

Sec. 2. **School district to make application in writing—Contents.**—Any school district desiring to take advantage of the provisions of this act shall apply in writing therefor to the State Board of Education and such application shall contain among others the following facts:

(a) The valuation of property in said district not subject to local taxation because the same is subject to taxation under the gross earnings law. Railroad valuations shall cover all railroad

properties located in such district except rolling stock, main tracks, and all fills or bridges supporting the same.

(b) The value of all property within the district subject to local taxation.

(c) The rate of tax levy in mills for school purposes for the current and the next preceding year.

(d) The value of school property in the district including buildings and equipment.

(e) The present indebtedness of the district and whether bonded or otherwise.

(f) The number of pupils attending school at the date of the application and the total enrollment for the preceding year.

(g) The total amount spent for school purposes the last preceding year and an estimate of the expenses for the current year.

The information called for in paragraph (a) shall be ascertained and certified, upon the request of the State Board of Education, by the Railroad and Warehouse Commission, and the information called for in paragraphs (b) and (c) shall be certified by the County Auditor of the county or counties in which such school district is located.

Sec. 3. State Board of Education to determine amount due each district.—The State Board of Education shall immediately consider said matter and determine whether or not said school district is entitled to aid under the provisions of this act and if it finds that said district is so entitled it shall determine the amount to which it is entitled within the limitations of this act and shall cause the same to be certified to the State Auditor, who shall at times and in the manner of making payment of state aid, issue his warrant to the State Treasurer for the amount so certified by said Board and in favor of said school district.

Sec. 4. This act shall take effect and be in force from and after its passage.

Approved April 14, 1921.

CHAPTER 272—S. F. No. 503.

An act to amend Sections 4437 and 4242 of the General Statutes of 1913, Section 4452 of the General Statutes of 1913, as amended by Chapter 284, Laws of 1917, and Section 4481 of the General Statutes of 1913, as amended by Section 5, Chapter 254, Laws of 1919, relating to the general supervision of the grain interests of the state.

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

Section 1. Storage and inspection—Warehouseman—Duties—Receipts.—That Section 4437, of the General Statutes of 1913, is hereby amended to read as follows: