

poor in that portion of the state, to-wit; the village of Dumont, Traverse County, Minnesota, and vicinity, which was swept by a tornado in the month of June, 1919, and in so doing the commission is authorized to expend not to exceed \$15,000. in such manner and at such times as it may deem advisable.

**Sec. 7. Public examiner to examine accounts—Report.**—The public examiner is hereby directed to audit the accounts of the commission not later than three months after the completion of the work of the commission and file his report with the governor.

**Sec. 8. Report of commission to be filed with governor.**—The commission shall within three months of the completion of its work, prepare and file with the governor a detailed report of its doings hereunder, which with the report of the public examiner, shall be submitted to the legislature of 1923.

**Sec. 9.** This act shall take effect and be in force from and after its passage.

Approved April 18, 1921.

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#### CHAPTER 357—H. F. No. 639.

*An act to provide for county school tax levies in certain counties and for the apportionment and distribution of the same.*

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

**Section 1. Tax levy of eight tenths of mill authorized in certain counties.**—In every county in this State in which the assessed valuation of real and personal property, exclusive of monies and credits, exceeds two hundred and fifty million dollars (\$250,000,000) and the total territory of each such counties exceeds five thousand square miles (5,000), the County Auditor shall annually on or before the 10th day of October make a special county school tax levy not to exceed eight tenths of one mill upon all taxable property in the county which tax and the proceeds thereof shall be apportioned by the County Auditor of each such counties among the school districts of the county as follows:

**Sec. 2. To be apportioned to districts.**—In each common, independent, special and unorganized school district in said counties in which a tax levy of thirty (30) mills does not bring a revenue equal to ninety dollars (\$90.00) per pupil, the County Auditor shall apportion to such districts an amount equal to the difference between what a thirty (30) mill tax levy brings per pupil and the amount of ninety (\$90.00) dollars per pupil; provided, that where the tax levied under Section 1 of this act does not in any tax-year produce a sum sufficient to pay the per pupil allowance of ninety (\$90.00) dollars in full, then the Auditor shall

for that year automatically reduce the maximum of ninety dollars per pupil to an amount that will allow all obligations to be paid in full, and the amount so paid shall be the full amount to be paid any school district under this act for that year.

**Sec. 3. Superintendent to file enrollment with county auditor.**—The County Superintendent of Schools shall annually submit to the County Auditor the enrollment in the public schools in each district, which enrollment shall serve as a basis for the distribution of county aid for each ensuing year, providing, however, that no apportionment shall be paid for pupils attending, less than one hundred (100) days in the public schools in the district, and that no district shall participate in the apportionment unless it has levied a special tax of at least thirty (30) mills for school purposes.

**Sec. 4. Purposes.**—The amount apportioned to each said district from said county school tax and proceeds thereof shall be kept in the general fund of the district and the expenditures and disbursements by said district of said funds shall be in the interest of education and may be used in the construction of necessary buildings, securing new equipment, for teachers' salaries, for supervision, and for operation and maintenance, but no part of said county school tax shall be expended for purposes for which school district taxes may not be expended each school district receiving aid under this act shall render to the county auditor an annual statement showing all expenses and disbursements of the district for the preceding school year on blank forms to be furnished by the auditor. Such statement shall be a sworn itemized statement and shall be furnished to the county auditor on July 31 of each year.

**Sec. 5. Tax to be in addition to all other taxes.**—This tax shall be in addition to all other state, county and local school taxes and shall be apportioned to the several districts at the same time as the other apportionments are made.

**Sec. 6.** This Act shall take effect and be in force from and after its passage.

**Sec. 7.** All acts or parts of acts inconsistent with this Act are hereby repealed.

Approved April 18, 1921.

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#### CHAPTER 358—H. F. No. 835.

*An act authorizing corporations owning and operating cemeteries to reinvest themselves with title to the unused portions of cemetery lots heretofore conveyed for abandonment by the holder of such lots, and relating to cemeteries.*

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