

## CHAPTER 417—H. F. No. 1178.

*An act to limit the annual levy of taxes in all cities, villages and school districts in the State of Minnesota.*

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

**Section 1. Tax levy for general purposes limited.**—The total amount of taxes levied in the year 1921 and in each year thereafter by or for any city or village for any and all general and special purposes whatsoever, exclusive of taxes levied for special assessments for local improvements upon property specially benefitted thereby, shall not exceed one-hundred dollars per capita of the population of such city or village.

**Sec. 2. Tax levy for schools limited.**—The total amount of taxes levied in the year 1921 and each year thereafter by or for any school district in the State of Minnesota for all general and special school purposes whatsoever including the county school tax of one mill, required to be levied by statute, but exclusive of any state levy, shall not exceed sixty dollars per capita of the population of such school district.

**Sec. 3. Not to apply to outstanding indebtedness.**—Any such city, village or school district which at the time of the passage of this act has incurred or authorized by proper authority a valid indebtedness in excess of its cash on hand, plus any amount in any sinking fund, plus taxes levied prior to 1921 and uncollected but not delinquent, for the purpose of meeting such indebtedness and plus any funds otherwise available, may levy within the limits now permitted by law in addition to the foregoing amounts sufficient sums to pay and discharge such excess indebtedness and interest thereon but any such additional sums so levied shall be separately levied and when collected shall be paid into a separate special fund and used only for the purpose of paying such excess indebtedness and interest thereon. Provided that all buildings now under construction in any such city, village or school district may be completed and the same may be paid for out of said levy on and above the limitations herein, and that the payments for the completion of said building and for such construction of all such buildings now under construction are hereby declared valid indebtedness as contemplated by this bill.

**Sec. 4. Special census may be taken.**—For the purposes of this act the last respective state or federal census, or the census herein provided for, of population taken prior to the calendar year in which any such levy may be made shall govern and shall be conclusive in determining hereunder the population of any city, village, borough or school district, provided that in any year in which no state or federal census is taken pursuant to law in any such city, village, borough or school district affected by this act, a census may be taken as hereinafter provided. In cases where a census may

be taken in any such city, village, borough or school district, the council of such city, village or borough, or the school board of such school district, in case it desires such census, shall pass a resolution requesting the taking thereof by the Secretary of State and shall furnish the said Secretary of State a certified copy thereof, whereupon said Secretary of State shall cause such census to be taken under his immediate supervision and such rules and regulations as he may prescribe and shall certify the result thereof to the council of such village or city or borough, or the school board of such school district, as the case may be, within three months from the receipt by him of said certified copy of resolution. The expense of taking such census shall be paid by the city, village, borough or school district, as the case may be, in which the same is taken.

The term council as used in this act shall mean any board or body whether composed of one or more branches who are authorized to make ordinances for the government of a village, city or borough within this state.

**Sec. 5. Not to increase levies.**—This act shall not authorize nor shall be construed as in any instance authorizing the levy of total amounts of taxes in any year in excess of the amount allowed by law at the time of the passage of this act but this act shall be considered an additional limitation.

**Sec. 6. County auditor to fix amount of levy.**—If any such municipality shall return to the County Auditor a levy greater than herein permitted such county auditor shall extend only such amount of taxes as the limitations herein prescribed will permit.

**Sec. 7.** The act shall take effect and be in force from and after its passage.

Approved April 21, 1921.

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#### CHAPTER 418—H. F. No. 1168.

*An act to amend Chapter 35, Special Session Laws 1919, being an act entitled: "An act to create a State Board of Relief and to define its powers and duties; also to appropriate money for the maintenance of such board and to provide funds to be used for relief in emergencies caused by storms, floods, fires or other great calamities and amend Section 115, General Statutes of Minnesota 1913, so as to repeal and to eliminate from said Section certain provisions inconsistent with this act," by adding thereto a new Section, to be known as Section 2a, providing for emergency expenses in certain cases and proceedings, including passenger, freight and telephone rate cases.*

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

Section 1. Board of relief to provide funds for attorney-gen-