payment shall be made by any county to any such township, borough, village or city, the commissioner of highways shall by order determine the amount in which such township, borough, village or city is entitled to reimbursement. A certified copy of such order and a certified copy of the order of the commissioner of highways approving the plans and specifications under which such improvement was made shall be filed with the county auditor of the county by which such payment is to be made. Thereupon the county board of such county shall authorize the county auditor to issue his warrant on the road and bridge fund of such county in the amount so specified by the commissioner of highways to such township, borough, village or city. Any such warrants paid or warrants so issued and not paid for lack of funds may be funded or refunded by such county in the manner provided by Subdivision (b) of Section 2 of Chapter 522, General Laws 1921. All of the provisions of said Subdivision (b) shall apply to the issuance of such bonds and to the payment of the principal and interest thereof; provided, however, that such bonds shall be in such form and denomination, shall mature at such times, and shall be sold in such manner, as the county board and the commissioner of highways shall determine, and provided, further, that the county board may if it so elect sell such bonds to the state board of investment without calling for bids, and provided, further, that in any case where the amount in which the county is entitled to reimbursement does not exceed \$10,000.00 such reimbursement may at the option of the commissioner of highways be made in cash out of the trunk highway fund without the issuance of bonds by the county.

Sec. 4. Money to be returned to fund from which paid.—The moneys thus paid to any township, borough, village or city shall be credited to the fund out of which the cost of such improvement was paid; provided, however, that in the event any portion of such cost shall have been assessed against property benefited thereby or paid by any township, borough, village, city, school district or county, the governing body of such township, borough, village or city shall equitably apportion said moneys according to the amounts so contributed, in cash or by assessment, to the cost of said improvement, either by cash reimbursement or by reduction of such assessments.

Approved April 25, 1925.

CHAPTER 411—H. F. No. 799.

An act relating to the reimbursement of counties for moneys expended by them subsequent to April 10, 1921, in permanently improving roads described in Article 16 of the Constitution of the State of Minnesota, and heretofore definitely fixed and determined by the

commissioner of highways, and providing for the disbursement of moneys so reimbursed.

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

Section 1. Reimbursement of counties for funds advanced.—That the State of Minnesota hereby agrees to reimburse in the manner and to the extent hereafter provided all counties for moneys heretofore expended by them subsequent to April 10, 1921, in permanently improving roads described in Article 16 of the Constitution of the State of Minnesota.

Sec. 2. Same.—To the extent that moneys derived from taxes, state highway aid, or temporarily transferred from any bond, interest or sinking funds shall heretofore and subsequent to April 10, 1921, have been by any county so expended in such road work, and where any such county has between April 10, 1921, and December 31, 1921, by contract or otherwise, permanently improved any such road in such county in the manner hereinafter specified and the cost of such improvement has been paid by such county by the issuance of warrants or otherwise under plans and specifications approved by the commissioner of highways before the doing of such work, and such road has after such improvement and before January 1, 1923, been designated by the commissioner of highways as a permanent trunk highway, and said improvement has been inspected and approved by the commissioner of highways, the State of Minnesota hereby agrees to reimburse such county out of the trunk highway fund and only out of that fund for the moneys so expended for clearing right of way, grading, culverts, paving, and including engineering expense but excluding gravelling. Provided, however, that reimbursement for such paving shall be limited to an amount equal to the cost of construction of concrete paving according to the Minnesota highway department's standard specifications therefor at the prices prevailing at the time of the letting by the county of any contract for such paving.

Sec. 3. It shall be the duty of the county board of any county desiring such reimbursement to issue bonds of the county in an amount equal to the amount in which such county is entitled to reimbursement, including interest thereon from the respective dates of such expenditures to the date of such bonds at the rate of five per cent per annum. All of the provisions of subdivision (b) of Section 2 of Chapter 522, General Laws 1921, shall apply to the issuance of such bonds and to the payment of the principal and interest thereof; provided, however, that such bonds shall be in such form and denominations, shall mature at such times and shall be sold in such manner as the county board and the commissioner of highways shall determine, and provided, further, that the county board may if it so elect sell such bonds to the state board of investment without calling for bids. The proceeds derived from the issuance and sale

of such bonds shall be placed in the fund of said county out of which the original expenditures were made, but shall first be applied to the payment of any outstanding unpaid warrants issued on account thereof. No bonds shall be issued or sold by any county under the provisions of this act until the commissioner of highways shall have certified that said bonds are such as will be paid by the state at their maturity.

Approved April 25, 1925.

CHAPTER 412-11. F. No. 1396.

An act amending Subdivisions 1, 2, 4, 5 and 6, Section 3029, General Statutes 1923, relating to school aid, in reference to the amount of aid to be paid to certain schools.

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

Section 1. State aid to certain schools.—That Subdivisions 1, 2, 4, 5 and 6, Section 3029, General Statutes 1923, be and the same are hereby amended to read as follows:

"(1) For each graded elementary school of eight school years with a school year of at least nine months, the state shall pay a

school district Five Hundred Dollars (\$500) annually.

(2) For each graded elementary school of six school years with a school year of at least nine months, the state shall pay a school district Four Hundred Dollars (\$400) annually.

(4) For each four-year high school with a school year of at least nine months, the state shall pay a school district Nine Hundred

Dollars (\$900) annually.

(5) For each high school department with a school year of at least nine months, the state shall pay a school district annually Two Hundred Dollars (\$200) for one (1) high school teacher; Four Hundred Dollars (\$400) for two (2) high school teachers and Six Hundred Dollars (\$600) for three (3) or more high school teachers.

(6) For each junior high school with a school year of at least nine months, the state shall pay a school district Four Hundred Dol-

lars (\$400) annually."

Approved April 25, 1925.

CHAPTER 413—H. F. No. 1361.

An act amending Subdivision (4) of Section 3026, General Statutes 1923, defining a high school department as such term is used in said Section 3026.

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

Section 1. Definitions.—That Subdivision (4), Section 3026,