

## CHAPTER 159—H. F. No. 59

*An act to limit the expenditures of certain school districts, counties, towns and villages in anticipation of the collection of certain taxes levied to a sum not in excess of average of the three previous year's collection, plus ten percent.*

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

**Section 1. Limitation of tax levies.**—No school district, county, town or village shall contract any debt or issue any warrant or order in any calendar year in anticipation of the collection of taxes levied or to be levied for said year in excess of the average amount actually received in tax collections on the levy for the three previous calendar years plus ten percent thereof. The limitations herein prescribed shall apply to each fund or purpose for which a tax levy has been made by any such municipality. Provided that this act shall not apply to any school district, county, town or village, wherein the mineral valuation as assessed, exceeds 25% of the assessed valuation of real property in such taxing district.

**Sec. 2. Recording officer to make statement.**—As soon as practicable after the beginning of each calendar year the clerk, or other recording officer of any municipality described in Section 1 shall present to the governing body of his municipality a statement of tax collections credited to each fund of his municipality during each of the three previous fiscal years and the yearly average thereof. The county auditor of the county shall be required to furnish such information to the clerk upon request.

Approved April 15, 1931.

## CHAPTER 160—H. F. No. 65

*An act to amend Mason's Minnesota Statutes of 1927, Section 166, relating to a district court, St. Louis County, Minnesota.*

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

**Section 1. Municipal court—deputy sheriff and clerk.**—That Mason's Minnesota Statutes of 1927, Section 166, be and the same hereby is amended to read as follows: