ing body of any such school district within three months from the receipt by him of such resolution. The expense of taking such census shall be paid by the school district in which the same is taken. Provided, further, that in the year 1945 and every tenth year thereafter, the governing body of such school district may, if it desires a special census taken of the population of said district, have the same taken under the direction of the Secretary of State in the manner above provided.

Sec. 5. County auditor to make levy within limit.—If any such school district 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. 6. This act shall take effect and be in force from and after its passage.

Filed April 6, 1935.

CHAPTER 133-S. F. No. 40.

An act to limit the annual levy and expenditures for the year 1935 and each year thereafter in towns in the State of Minnesota having a population of more than 3,000, exclusive of incorporated villages or cities therein, and an assessed valuation of taxable property, exclusive of monies and credits, of more than \$10,000,000.00.

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

Section 1. Limitation of act.—This Act shall apply to all towns in the State of Minnesota having a population of more than 3,000, exclusive of incorporated villages or cities therein, and an assessed valuation of taxable property, exclusive of money and credits, of more than \$10,000,000.00.

Sec. 2. Limit of tax levy.—The total amount of taxes, exclusive of money and credit taxes, levied by or for any such town, through the vote of the town meeting or the electors of such town or otherwise, and by or for any board or commission thereof, for any and all general or special purposes whatsoever, including payment of indebtedness and bonds, shall not exceed 16 mills on the dollar of the assessed taxable valuation of the property in any such town, exclusive of money and credits, in the year 1935; shall not exceed 15½

mills on the dollar in the years of 1936 and 1937, each; shall not exceed 15 mills on the dollar in the year 1938; shall not exceed 14½ mills on the dollar in the year 1939; shall not exceed 14 mills on the dollar in the year 1940; shall not exceed 13 mills on the dollar in the year 1941; and in the year 1942 and in each year thereafter such total levy shall not exceed 12 mills on the dollar of the assessed taxable valuation of the property of any such town, exclusive of money and credits, whenever such levies as herein specified will produce a total levy of town taxes as great or greater than an average of \$1,000.00 per government section of the entire area of such town, according to government survey of the property therein in any one calendar year.

- Sec. 3. Limitation of expenditures.—No such town, by vote of the electors or otherwise, shall contract debts or make expenditures in any calendar year in excess of the amount of taxes levied for that year, plus any available unexpended balance in prior years against which obligations have not been incurred.
- Sec. 4. Act additional limitation.—This Act shall not authorize nor shall it be construed in any instance as authorizing the levy or spreading of total amounts of taxes for specific purposes or in total amounts in any year in excess of the amount allowed by law at the time of the passage of this Act, but this Act is and shall be considered an additional limitation.
- Sec. 5. County auditor to make levy within limit.—If any such town 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 shall permit, and to that end he shall determine the area of such towns as herein described from the records in his office or such other data as to government survey as may be available. If any such town shall make levies otherwise valid, in specific amounts, for specific purposes, which aggregate more than the total amount permitted by this Act, then the amount of each specific levy shall be reduced and spread by him proportionately to bring the aggregate within the total limit herein permitted.
- Sec. 6. This Act shall take effect and be in force from and after its passage.

Filed April 6, 1935.