

CHAPTER 134—S. F. No. 41.

An act to limit the annual levy of taxes in all villages and cities, in the State of Minnesota, having a population of more than 10,000 and less than 50,000 inhabitants and an assessed valuation of taxable property exclusive of monies and credits of more than \$35,000,000.00.

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

Section 1. Limitation of act.—This Act shall apply to all villages and cities in the State of Minnesota having a population of more than 10,000 and less than 50,000 inhabitants and having an assessed valuation of taxable property (exclusive of monies and credits) of more than \$35,000,000.00.

Sec. 2. Limit of tax levy.—The total amount of taxes levied in the years hereinafter designated by or for any such 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 benefited thereby, shall not exceed, in the year of 1935, \$62.50 per capita of the population of such city or village; in the year 1936 shall not exceed \$60.00 per capita of the population of such city or village; in the year 1937 shall not exceed \$57.50 per capita of the population of such city or village; in the year 1938 shall not exceed \$55.00 per capita of the population of such city or village; in the year 1939 shall not exceed \$52.50 per capita of the population of such city or village; and in the year 1940 and in each year thereafter such total levy shall not exceed \$50.00 per capita of the population of such city or village.

Provided that if any such city or village subject to the provisions of Laws 1929, Chapter 208, has prior to the calendar year 1929 incurred by proper authority a valid indebtedness including bonds issued in 1929 to fund indebtedness incurred prior thereto, in excess of its cash on hand, plus any amount in any sinking fund, such city or village, within, but not above, the limits now permitted by law, in addition to the foregoing, may levy sufficient amounts to pay and discharge such excess indebtedness, bonds and interest thereon; but any such additional sum so levied shall be separately levied, and, when collected, shall be paid into a separate fund and used only for the purpose of paying such excess indebtedness, bonds and interest thereon.

Sec. 3. Federal census to govern.—For the purposes of this Act the last respective state or federal census of popula-

tion taken prior to the enactment hereof shall govern and be conclusive in determining hereunder the population of any such city or village in fixing all levies up to and including the levy of the year 1942. For levies subsequent to the year 1942 the last respective state or federal census prior to the calendar year in which any such levy may be made shall govern. Provided, that in the year 1945, and each tenth year thereafter, the council of such city or village may, in case it desires a special census, pass a resolution requesting the taking thereof by the Secretary of State, and shall furnish the Secretary of State a certified copy thereof; whereupon said Secretary of State shall cause such census to be taken under his immediate supervision, and under such rules and regulations as he may prescribe, and shall certify the result thereof to the council of such village or city within three months from the receipt by him of such certified copy of resolution. The expense of taking such census shall be paid by the city or village in which the same is taken.

Sec. 4. Limitation of levy.—This act shall not authorize nor 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, and this act shall be considered an additional limitation.

Sec. 5. County auditor to make levy within limit.—If any such city or village 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 135—S. F. No. 28

An act to amend Mason's Minnesota Statutes of 1927, Section 1920, relating to board of trustees of firemen's relief associations and the control and use of the funds of such associations, as amended by Laws of 1929, Chapter 166, and Laws of 1931, Chapter 71.

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

Section 1. Board of trustees and firemen's relief association.—Control of funds, etc.—That Mason's Minnesota Statutes