

Sec. 2. **Moneys to be paid to county treasurers.**—Laws 1913, Chapter 58, Section 2, is hereby amended so as to read as follows:

"Sec. 2. It shall be the duty of the state auditor to transmit his warrant on the state treasury to the county treasurer of the respective counties for the sum that may be due in accordance with this act, which sum or sums are hereby appropriated out of the state treasury from the amounts received from the United States government, pursuant to the aforesaid act of congress. *The State Auditor upon being notified by the Federal government or any agencies thereof that a loan has been made to any such county the repayment of which is to be made from said fund is authorized to transmit his warrant or warrants on the State Treasurer to the Federal government or any agency thereof sufficient to repay such loan out of any moneys apportioned or due to such county under the provisions of said act of Congress, approved May 23, 1908 (35 Stat. 260).*"

Sec. 3. **County board to allot funds.**—Laws 1913, Chapter 58, Section 3, is hereby amended so as to read as follows:

"Sec. 3. It shall be the duty of the county board of each county receiving such money to use the portion allotted to public schools to aid in maintaining those school districts that may be situated within or near the national forest, and the portion allotted for public roads shall be used, so far as practicable, in the construction and repair of roads within or near the national forest; *provided, however, that this section shall not apply to any such sums of money which may have been allotted or set aside for the purpose of paying loans which may have been made by any county pursuant to the provisions of Sections 1 and 2 of this act.*"

Approved January 24, 1936.

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#### CHAPTER 81—H. F. No. 368.

*An act amending Mason's Minnesota Statutes of 1927, Section 1958, with respect to levies for state loans in municipal corporations more than 70% of assessed valuation of which consists of iron ore.*

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

Section 1. Annual tax levy to retire bonds in certain cases.—Mason's Minnesota Statutes of 1927, Section 1958, is amended to read as follows:

"1958. The annual tax levy for the payment of principal and interest on account of such bonds shall be for an amount fifty per cent in excess of the sum to be paid therefrom. The state auditor, at the time of certifying the state tax, shall also certify to each county auditor the amount necessary to pay such principal and interest. When collected so much of such tax as may be necessary shall be paid into the state treasury. The excess remaining shall be held over in the county treasury to be applied on the next future payment due on such bonds, and the amount of such excess shall be reported by the county auditor to the state auditor on or before August first of each year, who shall deduct the same from his next annual tax levy for such purpose. The remainder, when such bonds are paid in full, shall be credited to the general fund of the municipality; and in case a portion of the territory embraced in such municipality at the time such bonds were issued, have since been set off to another municipality, such remainder shall be divided with such other municipality, using as a basis for such division the last assessed valuation of the territory affected by such bonds. Provided, that any such municipality which shall make payment to the state of the full amount of principal and interest due on account of such bonds prior to the extending of such tax therefor by the state auditor shall be exempt from the provisions of this section.

*In the case of loans to any municipal corporation more than 70% of the valuation of which consists of iron ore, the State Auditor shall each year fix the amount of the tax levy therefor at such amount not exceeding the amounts above provided, as in his opinion will produce sufficient monies to pay the principal and interest falling due during the next ensuing year, after taking into consideration the probable collections upon such levy and the probable collections during said year on tax levies previously made therefor.*

*The County Auditor, upon authorization by the State Auditor, may amend the 1935 levy of any such municipality by reducing the state loan levy by such amount as the State Auditor may find to be in excess of requirements for the year 1936, and increasing the levy for general purposes by an amount not exceeding the reduction in the state loan levy in any case where:*

(a) *The State Auditor finds that the levy for state loan purposes has been spread at an amount in excess of that needed*

to meet principal and interest falling due in the year 1936, and

(b) *The levy for general purposes of such municipality has been reduced by the county auditor below that levied by the municipality for general purposes in order to permit the spread of the state loan levy without raising the total levy above statutory limitations, and*

(c) *The levy for general purposes will not be increased by such amendment above the amount originally levied for such purposes by the municipality, or above the statutory limitations upon such levy."*

Approved January 24, 1936.

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#### CHAPTER 82—H. F. No. 369.

*An act authorizing the county assessor of any county in this state having the county assessor system for the assessment of property for the purposes of taxation, to employ such additional employees during the year 1936 as may be necessary to assess household goods in such county, and authorizing the board of county commissioners of such county to pay the salaries of such employees from any unappropriated funds of the county.*

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

**Section 1. Additional employees of county assessor to assess personal property.**—That the county assessor of any county in this state having the county assessor system for the assessment of property for the purposes of taxation, may employ such additional employees as may be necessary during the year 1936 in order to assess household goods in such county.

**Sec. 2. Salaries to be fixed by county board.**—The salaries of such additional employees shall be fixed by the county assessor subject to the approval of the Board of County Commissioners, and shall be paid out of any funds of the county not otherwise appropriated.

Approved January 24, 1936.