

pended funds accumulated from the proceeds of the one mill tax levy provided for in Mason's Minnesota Statutes of 1927, Section 3012 in excess of five hundred dollars, may, in its discretion, deliver all or any part of such funds to the treasurer of the county in which such district is situated. The funds so delivered to the county treasurer shall be paid by the treasurer to the owners of the real estate situated in such district in the proportion that the amount of the said tax collected from such real estate bears to the amount to be so distributed. It shall be the duty of the auditor of the county in which such district is situated to determine the proportionate share to be paid to each owner of real estate in such district and to furnish the county treasurer with a statement thereof.

Sec. 2. Refunds to state treasurer.—Whenever the school board of any such district has delivered and turned over to the county treasurer the proceeds of the one mill tax, as provided in section 1 of this act, then such school board shall refund all or any part of *unexpended funds in its treasury received by such district as its proportionate share of the income tax funds provided for by Laws of 1933, Chapter 405 and laws amendatory thereof* to the treasurer of the state of Minnesota, which funds when so refunded shall be placed in the Income Tax School Fund and disbursed in the same manner as other monies in said fund are disbursed.

Approved April 17, 1937.

CHAPTER 266—S. F. No. 1217

An act relating to the compensation of the court reporter in certain judicial districts.

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

Section 1. Compensation of court reporter in certain judicial districts.—The judge of the district court in any Judicial district in this state with only one judge and composed of three counties in each of two of which counties there is a city with a population in excess of 10,000 inhabitants according to the last Federal census, and in which the aggregate population of said three counties is more than 75,000, may fix and establish the salary of the court reporter for such district in an amount not exceeding \$3,000.00.

Sec. 2. Effective May 1, 1937.—This act shall take effect and be in force and effect from and after May 1, 1937.

Approved April 17, 1937.