

and be responsible to said County Welfare Board and shall be directed in his activities by said Board. The Executive Secretary shall be charged with the administration of the duties of the County Welfare Board and shall perform such additional duties as the County Welfare Board may designate.

Section 10. **Inconsistent acts repealed.**—All acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

Section 11. **Effective July 1, 1937.**—This act shall take effect and be in force from and after July 1st, 1937.

Approved April 22, 1937.

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#### CHAPTER 344—H. F. No. 124

*An act to provide relief for counties in which the full value of the property which is exempt from local taxation because taxes thereon are paid under the gross earnings tax laws is greater than the taxable value of all other non-exempt real and personal property, exclusive of moneys and credits, and appropriating money therefor.*

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

Section 1. **Tax relief for certain counties.**—Any county in which the full value of all property which is exempt from local taxation, because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax laws, exceeds the taxable value of all other non-exempt real and personal property, exclusive of moneys and credits, shall be entitled to receive from the state treasury such an amount annually as would be produced by computing a tax of one-fourth of the current tax rate for county purposes upon the full value of such property which is exempt from local taxation because of the provisions of the gross earnings tax laws.

Section 2. **Shall make application to State Auditor.**—Any such county desiring to take advantage of this act shall apply in writing therefor to the State Auditor, and such application shall contain the following facts:

(a) The valuation of the property in said county not subject to local taxation because the same is subject to taxation under the gross earnings tax law. Railroad valuation shall cover all railroad property located in said county except rolling stock, main tracks, and fills or bridges supporting the same.

(b) The value of all real and personal property, exclusive of moneys and credits, within any such county, subject to local taxation.

(c) The rate of taxation in mills for county purposes for the current and next preceding year.

(d) The total amount spent for all county purposes by any such county for the last preceding year, and an estimate of the expenses for the county for the current year.

The information called for in subdivision (a) shall be ascertained and certified, upon the request of any such county by the railroad and warehouse commission; and the information called for in subdivision (b), (c) and (d) shall be certified by the county auditor of such county.

**Section 3. Auditor to fix amounts.**—The State Auditor shall immediately consider said matter and determine whether or not any such county is entitled to aid under the provisions of this act, and if he finds that any such county is entitled to such aid, he shall determine the amount to which such county is entitled to within the limitations of this act and he shall draw his warrant upon the state treasurer in favor of any such county, for the amount to which it is entitled and deliver the same to such county, taking proper voucher or receipt therefor.

**Section 4. Limit of payments.**—That not more than \$30,000.00 in the aggregate shall be disbursed in any one calendar year to all the counties entitled to aid under the provisions of this act, and in the event that said amount of \$30,000.00 shall be insufficient to pay the full amount to which said counties shall be entitled annually hereunder, the State Auditor shall apportion the said sums pro rata to each of said counties.

**Section 5. Purposes for which money may be expended.**—Moneys received by any county under this act shall be used only for the purpose of

(a) Payment or providing for the payment of any bonded or other indebtedness of such county outstanding January 1, 1937.

(b) Any such revenue not required to pay or provide for the payment of any such indebtedness shall be used to cover and pay current operating expenses to reduce and replace tax levies on real and personal property.

**Section 6. Appropriation.**—For the purposes of carrying out the provisions of this act there is hereby appropriated out of any moneys in the state treasury not otherwise appropriated the sum of \$30,000.00 to be available for the year ending June 30, 1938, and the sum of \$30,000.00 to be available for the year ending June 30, 1939.

Approved April 22, 1937.