

CHAPTER 90—H. F. No. 284

An act to amend Laws 1937, Chapter 343, Section 1, Subsection (a), relating to the appointment of members of the County Welfare Board.

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

Section 1. **Members of County Welfare Board.**—Laws 1937, Chapter 343, Section 1, Subsection (a), is amended to read as follows:

“(a) Except in Counties which contain a city of the first class and Counties having a Poor and Hospital Commission, three members shall be chosen by the Board of County Commissioners, and at least one but not more than three shall be members of the Board of County Commissioners. Such members shall be residents of the County, shall hold office for the term of two years, and thereafter as each term expires a successor shall be appointed by the Board of County Commissioners for a like term of two years. Two members, one of whom shall be a woman, shall be appointed by the Board of Control from a list of residents, five men and five women, submitted by the Board of County Commissioners. One member shall hold office for the term of one year, and one for the term of two years, and thereafter as each term expires a successor shall be appointed by the State Board of Control for the full term of two years from a list of five residents submitted by the Board of County Commissioners. When a vacancy occurs on the County Welfare Board by reason of the death, resignation or expiration of the term of office of a member of the Board of County Commissioners who is also a member of the County Welfare Board, the unexpired term of such member shall be filled by the appointment of another member of the County Board. Except to fill a vacancy and for the first year of its existence the term of office of each member of the County Welfare Board shall commence on the first Thursday after the first Monday in July, and shall continue until the expiration of the term for which such member was appointed or until a successor is appointed and qualifies. *Provided, however, that if the Board of County Commissioners, shall refuse, fail, omit or neglect to submit the list of residents to the Board of Control for appointment to the County Welfare Board by the Board of Control, as herein provided, or to appoint the three members to the County Welfare Board, as herein provided, by the time when the terms of such members commence, or, in the event of vacancies, for a period of thirty days thereafter, the Board of Control is hereby empowered to and shall forthwith appoint residents of said county to the County Welfare Board. Before the Board of Control shall fill any vacancy hereunder resulting from the failure or refusal of the Board of County Commissioners of any county to act as required herein, the Board of Control shall mail fifteen days' writ-*

ten notice to the Board of County Commissioners of its intention to fill such vacancy or vacancies unless the Board of County Commissioners shall act before the expiration of said fifteen day period. The members appointed immediately after this law goes into effect shall hold office from their appointment until the first Thursday after the first Monday in July, 1938."

Approved July 24, 1937.

CHAPTER 91—H. F. No. 81

An act relating to taxes upon incomes or annuities paid or reserved when a grantor has conveyed real estate to an educational institution in the state having or claiming to possess tax exemption privileges under grant of a territorial charter.

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

Section 1. **Tax upon annuities.**—Whenever real property shall be conveyed to any educational institution in the state which has or claims to possess the right or privilege of exemption from taxation under or by virtue of the provisions contained in a territorial charter where such property is not devoted to, and reasonably necessary for the accomplishment of, the educational purposes of such institution, if in connection with such conveyance, or in consideration thereof in whole or in part,

- (a) such real property is charged with the payment of; or
- (b) there is reserved to the grantor or to his or its nominees; or
- (c) the grantee shall be or become under obligations to pay; any sum by way of an annuity or income to such grantor or to his or its nominees, whether for life or for a term of years, there shall be levied and collected upon such payments a tax of 50 percent.

Section 2. **Definitions.**—For all purposes of this act, the word "person" shall be construed to include individuals, co-partnerships, associations, companies, and corporations.

Section 3. **Taxable situs of property.**—Such annuity or income shall have a taxable status in the assessment district wherein is located the real property conveyed under the terms and conditions set forth in Section 1 hereof; and the tax herein provided shall be a specific lien upon all and singular the amounts as they accrue, which are payable to any person entitled to receive income or annuity thereunder, and upon the right, title, estate, and interest of such person in and to the real property conveyed as aforesaid.