

October 1. The base price for taxation of a motor vehicle of which no such similar or corresponding model was manufactured until after such October 1 shall be the manufacturers' list price at the factory when the vehicle taxed was first manufactured. The base price for taxation of a motor vehicle of which no such similar or corresponding model has been manufactured since a time prior to such October 1 shall be the price fixed by the Registrar as a reasonable manufacturers' list price at the factory on such October 1 if such vehicle has been then manufactured at prevailing costs.

After the first year of vehicle life the base value for taxation purposes shall be reduced as follows: ten per cent the second year, and 15 per cent the third and each succeeding year thereafter, but in no event shall such tax be reduced below the minimum.

When a motor vehicle shall become first subject to taxation between June 30 and October 1, the tax for the remainder of the calendar year shall be one-half the tax for a whole year.

When a motor vehicle shall become first subject to taxation after September 30 and on or before December 31, the tax for the remainder of the calendar year shall be one-fourth the tax for a whole year."

Sec. 2. Application of act.—This act shall apply to and govern motor vehicle taxes for the year 1939, whether paid prior to or after the passage of this act; and in case any person shall have paid the tax upon a motor vehicle in excess of the amount required in section 1 hereof, he shall be entitled to a refund of such excess, and the secretary of state is authorized to pay all such refunds.

Approved April 14, 1939.

CHAPTER 254—S. F. No. 1069

An act authorizing certain cities to build, equip, and operate hospitals and to issue certificates of indebtedness therefor, redeemable only in hospital service; also to establish hospital boards.

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

Section 1. Certain cities may equip, erect and operate hospitals.—Any city organized and existing in accordance with the Constitution of Minnesota, Section 36, Article 4, which

has a population of not less than 2700 or more than 2800, according to the last Federal census, may obtain a site for and may equip, erect, and construct or acquire, and may operate a hospital designed to furnish the usual hospital service.

Sec. 2. May issue certificates of indebtedness.—To aid in financing the cost of such hospital and its initial equipment and operation, such city through its council, may issue certificates of indebtedness, payable and redeemable only in and by hospitalization at and in the said hospital within not more than 15 years after the issuance of such certificates. It may sell such certificates, in such manner, and they shall contain such terms and conditions, not inconsistent herewith and with the purpose thereof, as said council may determine. The total amount of such certificates so issued shall not exceed \$20,000 and shall not be included in determining the net indebtedness of such city, under any applicable law.

Sec. 3. To establish hospital board.—The powers herein granted shall be exercised by the council or other governing body of such city, except that it shall, by ordinance of such city, constitute and establish a hospital board of not more than seven electors of the city, appointed by the council. It shall provide by such ordinance the exact number and terms of office of the members of such board and provide for officers thereof or a method of selecting such officers, and it may provide that such board may employ a secretary who is not a member thereof.

Sec. 4. Board to have exclusive control.—Such hospital board, after such hospital has been constructed and equipped, shall have the exclusive control and management thereof, and of all property given to or received by such city for hospital purposes. It shall buy all necessary equipment, materials, and supplies, employ all necessary help and make necessary extensions, improvements, changes and repairs in the building and equipment under its charge, and shall fix and collect all charges for hospital services and supplies and shall make rules and regulations for its own government and conduct and for carrying on the said hospital and for its employees and all patients and persons having to do with said hospital. To carry out these purposes, said board may do each and every thing necessary to effectuate the full intent hereof and not inconsistent with the laws of Minnesota or the Charter of such city.

Sec. 5. Funds to be delivered to City Treasurer.—All moneys received by said board shall be delivered to the city

treasurer forthwith and kept by him in a separate hospital fund. Into this fund shall also be placed all moneys and the proceeds of all property received by the city for hospital purposes. Such fund shall be disbursed or orders signed by the president and secretary of the said board.

Sec. 6. Costs of hospital and operation to be paid from receipts.—Insofar as possible the cost of said hospital and the operation thereof shall be paid out of the receipts therefrom and the city shall pay, out of its other funds, for all hospital service rendered for persons, on its behalf.

Approved April 14, 1939.

CHAPTER 255—S. F. No. 1075

An act to amend the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 1049, relating to the duties of town boards.

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

Section 1. Duties of town boards.—That the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 1049, be and the same is hereby amended so as to read as follows:

"1049. The supervisors of each town shall constitute a board to be designated "The Town Board of," and any two shall constitute a quorum except when otherwise provided. They shall have charge of all the affairs of the town not by law committed to other officers. They shall draw orders on the treasurer for the disbursement of money to pay the town expenses, and for all moneys raised by the town to be disbursed for any other purpose. They may prohibit or license and regulate the keeping of billiard, pool, and pigeon-hole tables, bowling alleys, and the sale of fireworks, and may license and regulate public dancing places, fix the price and time of continuance of such license, and, whenever in their opinion the public interest requires it, revoke the same. They may appropriate out of the general fund of the town and draw orders on the treasurer for the disbursement of money to pay the annual dues in the National Association of Town officers, the actual and necessary expenses of such delegates as the town board may designate to attend meetings of such Association; provided that the aggregate amount for such purposes so expended by any such town in any one year shall not