

CHAPTER 31—H. F. No. 214

An act authorizing county boards in all counties having a population of not less than 20,000, nor more than 22,000, inhabitants according to the last federal census and having an assessed valuation of not less than \$6,000,000, nor more than \$9,000,000, exclusive of money and credits, and containing a total acreage of not less than 550,000, nor more than 552,000, acres, to levy a tax for revenue purposes upon property within territory which is not organized for purposes of town government, such tax levy to be in addition to that which such board is at present authorized to levy for county revenue purposes, and providing for the collection of such additional tax and the expenditure of funds derived therefrom.

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

Section 1. Tax levy for revenue purposes in certain counties—County boards in all counties having a population of not less than 20,000, nor more than 22,000, inhabitants according to the last federal census, and having an assessed valuation of not less than \$6,000,000, nor more than \$9,000,000, exclusive of money and credits, and containing a total acreage of not less than 550,000, nor more than 552,000, acres, may levy a tax for revenue purposes upon property within territory which is not organized for purposes of town government, such tax levy to be in addition to that which such board, is at present authorized to levy for county revenue purposes, provided such additional tax levy shall not exceed seven mills on the dollar of the assessed value of property within such territory.

Sec. 2. Rate in unorganized territory.—Whenever the county board determines, by resolution reciting such fact, to levy such tax for the then current year, it shall, by the same resolution, determine the additional mill rate of such tax to be levied within such unorganized territory. It shall be the duty of the county auditor to extend such additional tax so levied upon the tax books of the county, at the same time and in the same manner as other taxes are extended to property in such unorganized territory, and the same shall be collected and the payment thereof enforced at the same time and in the same manner as other taxes on such property, with like penalties for non-payment within the time prescribed by law.

Sec. 3. Collections to be placed in separate fund.—The amount so collected shall be set apart as a separate fund in the county treasury. Such fund shall be designated as the un-

organized town revenue fund for the unorganized territory, the property of which has been so taxed to create such fund.

Sec. 4. To be expended by County Board.—Such fund shall be expended under the direction of the county board for the holding of the elections and the assessment of property in such unorganized territory, and for any other proper governmental purpose necessary and beneficial for such territory, the property of which has been so taxed to create such fund.

Sec. 5. Levies heretofore made ratified.—All such tax levies heretofore made and any such fund which has been established and any expenditures heretofore made by any such county board from such fund are hereby in all respects ratified, approved and validated.

Approved February 25, 1939.

CHAPTER 32—H. F. No. 287.

An act to amend Mason's Minnesota Statutes, 1927, Section 6394-8, Paragraph (a), as amended by Laws 1937, Chapter 368, Section 2, relating to the sale of timber.

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

Section 1. Sale of timber.—That Mason's Minnesota Statutes 1927, Section 6394-8, Paragraph (a), as amended by Laws 1937, Chapter 368, Section 2, be amended so as to read as follows :

“Section 6394-8. (a). Determine the number of sections or fractional sections of land to be covered by or described in any one report by state appraisers, or in any one timber permit issued to the purchaser of stumpage on state lands, or in any one contract or other instrument relating thereto and within the jurisdiction of the board; and grant extensions of such timber permits and contracts, whether heretofore or hereafter issued, for and during such period as the board deems advisable, but otherwise subject to all the provisions of this act. But a condition of any extension shall be that the purchaser shall pay to the state, interest at the rate of six per cent (6%) per annum on the unpaid purchase price, as finally computed on the actual scale or count of such timber at the time of cutting thereof, or if not cut then upon the official esti-