## OF MINNESOTA FOR 1939

## CHAPTER 92—S. F. No. 812

An act authorizing county boards in certain counties to make tax levies for revenue purposes in excess of existing limitations:

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

Section 1. Tax levy for revenue purposes in certain counties.—In any county in this state now or hereafter having an area of not less than 24 nor more than 25 full or fractional congressional townships and a population of not less than 34,000 nor more than 35,000 according to the last federal census, the county board may levy taxes for general revenue purposes at such a rate and in such amount, in excess of existing limitations, as will produce sufficient revenues to defray county expenses payable out of the revenue fund; provided, however, that no levy shall be made at a rate that will produce more than \$115,000 in taxes collected and paid into the revenue fund of said county, which rate, calculated to produce said amount, shall be based on the percentage of taxes currently payable in the preceding year which have been collected by July 1st of the year in which the levies authorized hereby are made.

Approved March 28, 1939.

## CHAPTER 93—S. F. No. 824

An act relating to distressed counties as defined by Extra Session Laws 1937, Chapter 55.

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

Section 1. Old age assistance in certain counties.—Any county in this State having a taxable assessed valuation, exclusive of monies and credits, of less than \$3,000,00.00 according to the latest annual report of the Minnesota State Tax Commission and having not less than 54 nor more than 58 full and fractional congressional townships and having a population of not less than 12,000 nor more than 14,000, according to the last Federal census, who failed to levy sufficient taxes and fix a sufficient tax rate for old age assistance for the year 1938 pursuant to Special Session Laws 1937, Chapter 55, shall not be required to certify to the State Agency that such county levied an amount of money for the year 1938, which, if collected, would have been sufficient to pay old age assistance therein for the year 1938 as provided in Section 3 therein; but any such county shall otherwise fully comply with the provisions