

as hereinafter provided, shall be used solely in the construction, improvement and maintenance of county aid roads therein, including bridges, culverts and other structures appurtenant to such county aid roads, and shall be expended by the county board on such county aid roads as it shall determine and in the manner herein provided. All county aid roads constructed under the provisions of this act shall be constructed under the supervision and according to plans and specifications made by the county highway engineer, filed with the county auditor and approved by the county board. Provided that in any county where 40 per cent or more of the real estate taxes for any year are unpaid on the date that taxes for said year become delinquent according to law, the county board of such county may, in the year such taxes become delinquent, use at least 50 per cent of the moneys so appropriated to said county for the purpose of paying any part of the interest or principal on bonds or warrants heretofore or hereafter issued by the county for road or bridge purposes.

Provided, further, that in any county having an assessed valuation of less than \$750,000 the county board, by unanimous vote and with the approval thereof by the village council of any village of said county, may designate as a county aid road any street, streets, or parts of streets within the platted or unplatted portion of any such village, and may appropriate such sums of money for improving the same as they may, on motion, determine. Provided, further, that the county board by a majority vote may rescind said designation.

*Provided, further, that in any county having an area of not less than 1700 square miles and not more than 2000 square miles, and having not less than 50 full or fractional Government townships and not more than 60 full or fractional Government townships, and having an assessed valuation of not less than \$2,500,000 and not more than \$3,000,000, the county board thereof, by unanimous vote thereof, may transfer 60 per cent of the money so appropriated to the county from the county aid road and bridge fund of the county to the general road and bridge fund of the county.*

Approved April 9, 1941.

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#### CHAPTER 130—H. F. No. 142

*An act relating to appropriation by county boards to agricultural societies and farm improvement associations for certain purposes, amending Mason's Minnesota Statutes of 1927, Section 668.*

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

Section 1. Law amended.—Mason's Minnesota Statutes of 1927, Section 668, is hereby amended to read as follows:

"668. **General powers of board.**—The county board of each county shall have power:

1. To examine and settle all accounts of the receipts and expenses of the county, and to examine, settle, and allow all accounts, demands, and causes of action against the same, and, when so settled, to issue county orders therefor, as provided by law.

2. To have the care of the county property, and management of the county funds and business, except in cases otherwise provided for, and to make such orders concerning the same as they deem expedient.

3. To erect, furnish, and maintain a suitable courthouse and jail, but no indebtedness shall be created for such purpose in excess of five mills on each dollar of assessed valuation.

4. To set off, organize, vacate, and change the boundaries of towns subject to the limitations hereinafter prescribed, designate the time and place of holding the first town meeting therein, and make all necessary orders for the disposition and preservation of the records of any town vacated.

5. To apportion, pro rata, according to the assessed valuation, among the several parts of a town divided by them, any funds of such town not raised or theretofore appropriated for a purpose inconsistent with such apportionment.

6. To apportion all uncollected taxes then levied or assessed for the benefit of any town divided by said board, and provide for the payment thereof when collected, pursuant to said apportionment, having due regard to the purpose for which such taxes were levied.

7. To transfer by unanimous vote any surplus beyond the needs of the current year in any county fund to any other such fund to supply a deficiency therein, except in counties having over 75,000 inhabitants.

8. To appropriate to any county agricultural society of its county, which is a member of the state agricultural society, or to any farm improvement association organized by the citizens of two or more counties jointly for the purpose of advancing the agricultural interest of each of such counties, a sum of money not exceeding \$1,000 each, annually, pro-

vided, that in any county in which two county agricultural societies are members of the state agricultural society any appropriation so made shall be divided equally between them. Provided, in addition to the appropriation above referred to, in all cases where a county owns grounds and buildings used for agricultural fairs and other purposes, the county board by a four-fifths vote may appropriate annually a sum of money equal to *five* per cent of the total value of such property in the association or society having the management, control and direction of agricultural fairs held therein, for the purpose of repairs, upkeep, improvements, extensions and alterations of such grounds and buildings; *provided, further, that in all such cases if the area of any such county is not less than 43 nor more than 45 full or fractional congressional townships and the population thereof is not less than 25,000 nor more than 31,000 according to the last federal census, such additional appropriation may be a sum not exceeding ten per cent of the total value of such property.*

9. To purchase or condemn land with such improvements, if any, as may be thereon, for the purpose of holding thereon agricultural fairs and exhibitions and appropriate money in payment therefor, not exceeding the sum of \$5,000, and such county board may purchase or condemn land for holding such fairs and exhibitions thereon and appropriate money in payment therefor in excess of said sum of \$5,000 when authorized so to do by a vote of the people; to accept and receive a donation or donations to be used to obtain lands for the purpose of holding thereon agricultural fairs and exhibitions and in such case and for such purpose, without being authorized by a vote of the people, to purchase or condemn lands not exceeding in value the amount of such donation or donations; to improve and erect structures thereon, for which purpose they may receive donations of money, materials or labor; and to lease such land from time to time to agricultural and other societies of similar nature and to establish reasonable rules and regulations under which such land may be used by all such societies in the county; provided, that all structures and improvements made on such land by societies using the same shall belong to the county.

All proceedings for the condemnation of such lands shall be had under the provisions of Revised Laws of 1905, Chapter 41, and the several acts amendatory thereof and supplementary thereto.

10. To appropriate in counties having a population of not more than 20,000 a sum not exceeding \$10,000 and in coun-

ties having a population of more than 20,000 and less than 100,000 a sum not exceeding \$20,000 to erect or aid in erecting a monument or other memorial to the soldiers and sailors of the nation, such monument or other memorial to be constructed on the court house square, or in a public park at the county seat, or elsewhere in the county seat.

11. To authorize by resolution any person, company, or corporation to construct and maintain railway lines to be operated by other than steam power upon any public road outside of cities and villages not boulevarded or parked, for a period not exceeding 25 years, upon the terms as to use and occupation prescribed in such resolution; the use so granted not to interfere with the reasonable use of such road as a highway, and to cease in case of the vacation thereof, unless proceedings to condemn are taken within six months thereafter and diligently prosecuted: Provided, that such railway and its property shall be subject to taxation by such methods and at such rate as the proper authorities may from time to time prescribe in accordance with law.

12. To acquire by gift or purchase and improve not exceeding one acre of land within the county, for use as a park, site for a building, or other public purpose, and, when required by the public interest, to sell and convey the same. Such land may be paid for out of moneys in the county treasury not otherwise appropriated, or by issuing bonds of the county.

13. To exercise such other powers as are or may be conferred upon them by law."

Approved April 9, 1941.

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#### CHAPTER 131—H. F. No. 245

*An act relating to powers of township mutual fire insurance companies to insure corn and grain, amending Mason's Supplement 1940, Section 3649-2.*

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 3649-2, is hereby amended to read as follows:

"3649-2. **Township mutual fire insurance companies may insure grain in sealed containers.**—In addition to the powers and privileges now conferred upon them by law, township mu-