

ment fund association, purposes, and for the purposes mentioned in Laws 1917, Chapter 166, shall not exceed 20 mills on each dollar of the taxable property of the district, except that when the amount of a twenty mill levy upon each dollar of the taxable property of the district, plus an amount equal to the total income available for current operating expenses estimated that will be received in the fiscal period exclusive of apportionments on the district tax levy, exclusive of anticipated receipts from delinquent taxes, and exclusive of any receipts from federal funds, is not in any year equal to \$100 for each student in kindergarten through junior college, both inclusive, but excluding post-graduate high school and night school students, based on the average number belonging in the previous school year, then there may be levied an amount, which, when added to an amount equal to the estimated income available for current operating expenses, exclusive of apportionments on the district levy, exclusive of anticipated receipts from delinquent taxes, and exclusive of any receipts from federal funds, will equal \$100 for each student in kindergarten through junior college (both inclusive but excluding post-graduate high school and night school students) based on the average number belonging in the previous school year, *provided, further, that in addition to the amounts and specific tax levies heretofore authorized, there may be levied in the years 1941 and 1942, collectible in the calendar year 1942 and 1943 respectively, an additional sum in excess of all amounts heretofore authorized, equivalent to \$15.00 for each student in kindergarten through junior college, both inclusive, but excluding post graduate high school students and night school students, based on the average number belonging in the previous school year. Provided, nevertheless, that no provision hereof shall have any application to any city of the first class having a home rule charter and operating under a so-called commission form of government, wherein the council or other governing body of the municipality, under such charter, is constituted its taxing authority."*

Approved April 14, 1941.

CHAPTER 220—H. F. No. 961

An act relating to gas tax refund for any village of less than 600 inhabitants located in any county containing 13

townships, and having more than 12,900 inhabitants and less than 13,000 inhabitants according to the last federal census.

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

Section 1. Refund of gas tax to certain villages.—That any village of less than 600 inhabitants, located in a county having 13 townships and having more than 12,900 inhabitants and less than 13,000 inhabitants, which in connection with a W P A project, has purchased gasoline during the last two years for use in stationary engines and machinery, on which such village would be entitled to a refund of gasoline tax, except for the limits of four months provided for in section 2720-79 Mason's 1940 Supplement; shall be entitled to make application and receive a refund of such gas tax notwithstanding such four months limit, upon proper application and approval as required by said section 2720-79, within 60 days after the passage of this act.

Approved April 14, 1941.

CHAPTER 221—H. F. No. 975

An act relating to salaries of village officers; amending Mason's Supplement 1940, Section 1163-1.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 1163-1, is hereby amended to read as follows:

"1163-1. Salaries of village officers in certain cases.—In all villages of this state, except those governed under a charter adopted pursuant to section 36, article 4, state constitution, the salaries of the president and trustees shall be in amounts according to the following classifications of villages, provided that the village council of any village shall have the authority to fix the salaries of its president and its trustees in a lesser amount for the term of office during which the members of such council are elected. The classification and salaries are as follows:

(1) In villages having both a population of not less than 5,000 inhabitants and an assessed valuation of not less