

may provide in the county court house a suitable store-room in which to store and from which to distribute said supplies and may prescribe such rules and regulations for the management of the work of said purchasing agent as it shall deem necessary."

Sec. 2. **Act validated.**—*Any services and acts heretofore rendered and performed in any such county in good faith are hereby in all things validated and approved.*

Approved March 26, 1943.

CHAPTER 183—S. F. No. 519.

(AMENDING SECTION 275.09 MINNESOTA STATUTES 1941.)

An act authorizing the county board by unanimous vote to levy an additional tax in certain cases; and to amend Mason's Supplement 1940, Section 2060.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2060, is hereby amended so as to read as follows:

"2060. **Rate of levy.**—There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists, for the several purposes enumerated, taxes at the rates specified as follows:

1. For state purposes, such amount as may be levied by the legislature,

2. For county purposes, such amount as may be levied by the county board, the rate of which tax for general revenue purposes shall not exceed five mills, unless such maximum mill levy will not raise the sum of \$40,000 based upon the last preceding assessed valuation of such county, in which case the county board by unanimous vote may levy at such rate as will raise the amount levied by the board but not exceeding said sum of, \$40,000, except that in any county now or hereafter having a population of not less than 65,000, nor more than 85,000, inhabitants, according to the last Federal census, and having not less than 35, nor more than 49, full or fractional congressional townships, the county board is hereby authorized by unanimous vote of its members to make levies for general revenue purposes up to but not exceeding seven mills.

3. For town purposes, such sum as may be voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes and for the support of the poor, two mills in any town having a taxable valuation of \$100,000.00 or more, and the amount of which shall not exceed \$150.00 in any town having a taxable valuation less than \$100,000.00, and the rate of which shall not exceed one-half of one per cent in any town. The rate of tax for road and bridge purposes in any town shall not exceed five mills per dollar, and the tax for poor purposes shall not exceed two mills, provided, however, that in any town in which the amount levied within the above limitations is not sufficient to enable such town to carry on its necessary governmental functions, the electors, during the business hour after disposing of the annual report may make an additional levy of not to exceed three mills to enable such town to carry on such necessary governmental functions.

4. For school district purposes, such amounts as are provided in chapter 14."

Sec. 2. Levies validated.—*Any taxes heretofore levied in any such county for general revenue purposes are hereby validated and approved.*

Approved March 26, 1943.

CHAPTER 184—S. F. No. 603.

An act relating to the salary of the county auditor in certain counties.

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

Section 1. Salary of County Auditor in certain counties.—In all counties in this State having an area of not less than 600 square miles nor more than 700 square miles, and having a population of not less than 19,000 nor more than 20,300, and having an assessed valuation of not less than \$9,500,000.00, the annual salary of the county auditor shall be \$2,750.00.

Approved March 26, 1943.