

not less than 50,000 nor more than 100,000, and an assessed valuation of not less than \$35,000,000 nor more than \$60,000,000, exclusive of money and credits, the judge of the district court may fix and establish the salary of the court reporter for such district in an amount not exceeding \$3,400.00.

Approved April 9, 1943.

CHAPTER 366—H. F. No. 1140.

(AMENDING SECTION 383.06 MINNESOTA STATUTES 1941.)

An act relating to county warrants and county certificates of indebtedness in certain counties and amending Mason's Supplement 1940, Section 813.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 813, is amended to read as follows:

813. **Payment of warrants—accounts—how kept—certificates of indebtedness to retire outstanding warrants.**—The county treasurer shall pay warrants only from the fund from which they are legally payable. Payments under any special contract shall be kept separate under the name of such contract, and under the general title of the fund from which such payment may be legally made. The treasurer need not keep a specific appropriations account separately, but shall keep a general appropriations account.

Provided, however, that in any county having an assessed valuation of not less than \$150,000,000, exclusive of moneys and credits, the county board may, by resolution, issue and sell as many certificates of indebtedness as may be needed in anticipation of the collection of taxes levied for any fund named in the tax levy for the purpose of raising money for such fund, but the certificates outstanding for any such separate funds shall not at any time exceed fifty per cent of the amount of taxes previously levied for such fund remaining uncollected, and no certificate shall be issued to become due and payable later than December 31 of the year succeeding the year in which said tax levy was made, and said certificates shall not be sold for less than par and accrued interest and shall not bear a greater rate of interest than six per cent per annum. No such certificates shall be issued prior to the beginning of the fiscal year for which the taxes so anticipated were intended, except that when taxes shall have been levied for

the purpose of paying a deficit in any such fund carried over from any previous year or years certificates of indebtedness in anticipation of collection of the taxes levied for such deficit may be issued at any time after such levy shall have been finally made and certified to the county auditor. Each certificate shall state upon its face for which fund the proceeds of said certificate shall be used, the total amount of said certificates so issued, and the whole amount embraced in said levy for that particular purpose. They shall be numbered consecutively, and be in denominations of \$100 or a multiple thereof, any may have interest coupons attached, and shall be otherwise of such form and terms, and may be made payable at such place, as will best aid in their negotiation, and the proceeds of the tax assessed and collected on account of said fund and the full faith and credit of the county shall be irrevocably pledged for the redemption and payment of the certificates so issued. Such certificates shall be payable primarily from the moneys derived from the levy for the years against which such certificates were issued; but shall constitute unlimited general obligations of the county. Moneys derived from the sale of such certificates shall be credited to the fund or funds the taxes for which are so anticipated.

Approved April 9, 1943.

CHAPTER 367—H. F. No. 1168.

An act relating to tax levies for revenue purposes in certain counties.

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

Section 1. Tax levies for revenue purposes in certain counties.—In any county in this state now or hereafter having an area of not less than 27 nor more than 29 congressional townships, whole or fractional, a land area of not less than 950 square miles nor more than 1,000 square miles, and a land area in acreage of 604,261 acres, and a population of not less than 25,000 nor more than 30,000 inhabitants according to the last federal census, the county board may levy taxes of not to exceed three mills on a dollar of the taxable property of said county, exclusive of moneys and credits, in addition to all tax levies now authorized by law, to defray county expenses for snow removal from town roads, payable out of the road and bridge fund.

Approved April 9, 1943.