427,000 acres to levy an annual tax for the aid of county agricultural societies or other organizations.

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

Section 1. Annual tax levy for county agricultural societies in certain counties .- In addition to all other powers now or hereafter by law conferred on county boards, authority is hereby given to county boards in counties having not less than 18 or more than 20 townships, full or fractional, and an area of not less than 425,000 or more than 427,000 acres to annually levy a tax of not to exceed one-half of a mill upon all property subject to taxation, and from time to time to appropriate and pay over the proceeds of said tax, when collected, to any county agricultural society of its county and other organizations of said county holding local fairs therein, which in the opinion of the county commissioners will use such money for the best interests of such county in advertising, improving or developing the agricultural resources of such county; provided the county board may make such rules and regulations for the expenditure of such funds as it may deem proper and may require any such organization to agree in writing to expend such funds in accordance with such rules and regulations before receiving the same.

Approved April 20, 1943.

CHAPTER 511-H. F. No. 690.

An act relating to the change of boundaries of independent school districts having a population of more than 2300 and less than 2800 and an assessed valuation of taxable property exclusive of moneys and credits of more than \$6,500,000, more than 70 per cent of which consists of iron ore.

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

Section 1. **Application of act**.—This act shall apply to all independent school districts having a population of more than 2300 and less than 2800 and an assessed valuation of taxable property exclusive of moneys and credits of more than \$6,500,000, more than 70 per cent of which consists of iron ore.

Sec. 2. Change of boundaries of independent school districts. —Whenever the school board of such a school district shall have

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decided by passing a resolution to that effect that it is for the best interests of said independent school district, its people and pupils, that a portion thereof defined in said resolution be detached from said district, upon passage of said resolution at a legal meeting of the school board, said territory shall become detached from said independent school district and become a part of unorganized territory of the county in which such detached territory is situated.

Approved April 20, 1943.

CHAPTER 512-H. F. No. 722.

(Amending Section 426.075 Minnesota Statutes 1941.)

An act reducing the rate of interest on unpaid village orders; amending Mason's Minnesota Statutes of 1927, Section 1222.

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

Section 1. Law amended.—Mason's Minnesota Statutes of 1927, Section 1222, is amended to read as follows:

1222. Claims-how audited and paid-interest.-No money demand against such village shall be paid until audited and allowed by the council, nor otherwise than an order drawn upon the treasurer therefor. Such demand shall be made out in items, and be verified by an attached affidavit that the claim is just and correct and that no part of it has been paid. The clerk shall indorse thereon the word "Disallowed," if such be the fact, or "Allowed in the sum of \$_____" if approved in whole or in part; specifying in the latter case the items rejected. Such accounts and affidavits shall be filed by the clerk, and consecutively numbered throughout the year. Each claim allowed shall also bear the number of the order drawn for its payment, and the clerk shall take and preserve a receipt for each order issued. Orders presented to the treasurer and not paid for want of funds, shall be so marked, and paid in the order of their presentation, and shall bear interest at the rate of not to exceed five per cent from the date of such presentation.

Approved April 20, 1943.