

of not less than 38,000 and not more than 42,000, and having an valuation of not less than \$15,000,000.00 and not more than \$19,000,000.00, *exclusive of money and credits*, and containing within its boundaries a city of the third class, the salaries of the county commissioners shall be \$1,200.00 per year, payable in equal monthly installments.

Approved April 22, 1943.

CHAPTER 559—H. F. No. 842.

An act relating to relief for certain towns situated in certain counties in the state in which towns the value of property, which is exempt from taxation because taxes thereon are being paid into the state treasury under the provisions of the gross earnings tax law, exceeds by at least fifteen times the taxable value of the locally taxable property.

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

Section 1. **Application of act.**—This act shall apply to any town in the state which is situated within a county containing a land area of over 1,000,000 acres and over 60 and less than 75 full and fractional congressional townships and a population of over 30,000 and less than 50,000 inhabitants.

Sec. 2. **Special appropriation for certain municipalities.**—Whenever the value of the property within the boundaries of the corporate limits of any such town, which is exempt from local taxes because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, is at least fifteen times greater than the taxable value of all real and personal property, exclusive of moneys and credits, within any such town, then such town shall be entitled to receive from the state treasury, in addition to all other taxes received thereby, such an amount as would be produced by computing a tax of one-third of the current tax rate for town purposes upon such property so exempt from local taxation; provided, that the amount which any such town shall receive shall not exceed \$1,500 in any year.

Sec. 3. **Application.**—The manner of making applications for such payments and the duties of the state auditor with reference thereto shall be as prescribed by Mason's Supplement 1940, Sections 2087-6 and 2087-7.

Sec. 4. Subdivision 1. **Limit on appropriations.**—Not more than \$1,500 in the aggregate shall be disbursed in any one calendar year to all the towns entitled to aid under the provisions of this act, and in the event that the amount of \$1,500 shall be insufficient to pay the full amount to which said towns shall be entitled annually hereunder, the state auditor shall apportion said sum pro rata to each of said towns.

Subdivision 2. The sum of \$1,500 for the year ending June 30, 1943, and the sum of \$1,500 for the year ending June 30, 1944, or so much thereof as may be necessary is hereby appropriated from any moneys in the state treasury, not otherwise appropriated, to be used to make the payments provided for in this act.

Approved April 22, 1943.

CHAPTER 560—H. F. No. 1094.

An act relating to the acquirement of a site and the preparation of plans for a department of highways building.

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

Section 1. **Department of Highway's Building site to be acquired.**—The Commissioner of Highways is hereby authorized to acquire by purchase, gift or condemnation, any part or all of the tract of land located on University Avenue, in the City of Saint Paul, Ramsey County, Minnesota, lying between the west boundary line of the central office building of the Department of Highways and Syndicate Street, in said city, for the construction and erection of a building to provide additional facilities for the Department of Highways, and to prepare or cause to be prepared plans and specifications for such building to be submitted at the next session of the legislature for its approval.

Approved April 22, 1943.

CHAPTER 561—H. F. No. 1292.

(AMENDING SECTION 251.02 MINNESOTA STATUTES 1941.)

An act relating to the state sanatorium for consumptives, and amending Mason's Minnesota Statutes of 1927, Section 4545.