

taxes in any such calendar year shall cause all of the unpaid accrued taxes to become immediately delinquent, payment of which shall be enforced like any other delinquent real estate tax with interest and penalties from the date the same became delinquent.

Sec. 9. Time to answer increased.—The time in which a defense or objection to any tax, assessment, or levy affected by this act may be made under Laws 1935, Chapter 300, and acts amendatory thereof, is extended to the first day of June which is more than six months following termination of the period of military service, and as to any tax affected by this act, payment of the part of the tax required by Laws 1935, Chapter 300, Section 3, as amended, shall not be required.

Sec. 10. Effective until May 15th, 1945.—This act shall remain in force until May 15, 1945; provided, that should the United States be then engaged in a war, this act shall remain in force until such war is terminated by a treaty of peace proclaimed by the President of the United States, and for six months thereafter.

Approved April 24, 1943.

CHAPTER 642—H. F. No. 1141.

An act providing aid in certain school districts and appropriating money therefor; amending Laws 1939, Chapter 376, Sections 1, 2 and 8.

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

Section 1. Law amended.—Laws 1939, Chapter 376, Section 1, is amended to read as follows:

Section 1. State to pay amount equal to tax on land to school districts in certain cases.—The state shall pay to each school district wherein any lands were exempt from taxation during the years 1932 to 1942, or during any one or more of said years, by reason of the title thereto having been acquired by the state in the operation of the rural credits system, an amount equal to the amount that would have been produced by a tax upon the valuation of such lands, as fixed by the last assessment thereof, at the rate at which nonexempt lands were taxed for such school district purposes, during each of such years as said lands were so exempt from taxation, the amount to be determined as hereinafter provided.

Sec. 2. **Law amended.**—Laws 1939, Chapter 376, Section 2, is amended to read as follows:

Sec. 2. **County auditor to certify amounts.**—The county auditor of any county or counties in which any school district entitled to aid hereunder is situated shall certify to the state auditor a statement of the facts entitling such school district to aid hereunder. Such certificate, in addition to any other information required by the state auditor, shall contain a statement of the following facts:

(a) A list of the lands in such district to which the state had acquired title as hereinbefore set forth, with the date title was so acquired, and if such lands had been sold by the department of rural credits, the date of sale thereof;

(b) The valuation of each tract of such land according to the last assessed valuation thereof;

(c) The rate of the tax levy in mills for such school district purposes during each of said years.

Sec. 3. **Law amended.**—Laws 1939, Chapter 376, Section 8, is amended to read as follows:

Sec. 8. **Appropriations for various counties.**—*The sum of \$220,000, or so much thereof as may be necessary, is hereby appropriated out of the general revenue fund for the relief of certain school districts of the counties hereinafter named or which may hereafter qualify prior to July 1, 1943 and in the amounts not exceeding the following for the several counties named:*

COUNTY	AMOUNT
Aitkin	\$47,603.21
Anoka	3,331.09
Becker	13,012.06
Benton	505.03
Bigstone	4,181.33
Carlton	2,184.14
Clay	10,920.93
Dakota	831.22
Douglas	2,253.58
Freeborn	1,978.43
Hubbard	12,447.81
Kanabec	5,165.47
Koochiching	1,694.61
Lyon	1,327.10
Mahnomen	7,976.26
Marshall	14,001.14

<i>Norman</i>	4,750.17
<i>Pennington</i>	3,412.01
<i>Pine</i>	15,609.61
<i>Polk</i>	13,973.76
<i>Ramsey</i>	205.36
<i>Roseau</i>	10,010.35
<i>Sherburne</i>	2,272.27
<i>Waseca</i>	81.24
<i>Wilkin</i>	6,236.12
<i>Wright</i>	2,497.59
<i>Clearwater</i>	995.92
<i>Mille Lacs</i>	3,742.31
<i>Renville</i>	2,999.37
<i>Red Lake</i>	610.96
<i>Kittson</i>	10,000.00
<i>Stearns</i>	2,690.18
<i>Crow-Wing</i>	2,893.69
<i>Wadena</i>	2,500.00

One-half of the amounts hereinafter appropriated shall be available for the fiscal year beginning July 1, 1943, and one-half for the fiscal year beginning July 1, 1944. If the amounts herein appropriated to be paid for the fiscal year beginning July 1, 1944, are insufficient to pay the amount authorized for said year in full, the state auditor shall apportion the amount available in proportion to the amounts to which such school districts are entitled as shown by such certificates. The state auditor shall conclude and cause the amount to which each school district is entitled to be paid to the treasurer of each school district within the counties aforementioned not exceeding the aggregate amount specified for each county in the same manner as other moneys of the state are expended.

Sec. 4. **No further appropriations.**—Providing that when the amount of money hereby appropriated has been expended, no further amounts will be appropriated for reimbursement of taxes contemplated in Laws of 1939, Chapter 376, Section 1.

Approved April 24, 1943.

CHAPTER 643—H. F. No. 1142.

(AMENDING SECTIONS 273.40 AND 290.05 MINNESOTA
STATUTES 1941.)

An act relating to the taxation of electrical heat, light or power cooperative associations, amending Mason's Supplement 1940,