

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

Section 1. Governing body may levy tax for playgrounds. Each city of the first class of the State now or hereafter having a population of 450,000 inhabitants or more, including each such city now or hereafter operating under a Home Rule Charter adopted under and pursuant to Section 36, Article 4 of the State Constitution, acting through its City Council, or Chief Governing Body thereof by whatever name known, and its Board of Park Commissioners, is hereby authorized and empowered to levy annually on real and personal property of said City a tax not exceeding $1\frac{1}{2}$ mills on each dollar on the assessed valuation of said City for the purpose of acquiring, equipping, maintaining, operating and governing playgrounds and other recreational facilities and conducting recreational programs throughout said City for the public use as a part of the system of parks and parkways of said City, providing nothing in this Act shall release the City Council or Chief Governing Body or Board of Park Commissioners from the supervision of the limit of the tax as provided in the City Charter of each of said cities.

Sec. 2. Law not affected by municipal tax limit. Any levy under this Act by any city of the First Class shall not be in addition to any levy authorized by the Charter of said City for said purpose.

Sec. 3. Repeal. Chapter 270 of the Laws of Minnesota for 1927 is hereby repealed.

Sec. 4. Effective date. This Act shall take effect and be in force from and after its passage.

Approved April 21, 1945.

CHAPTER 487—S. F. No. 1099

An act providing for the payment of fees upon the issuance of deeds of repurchase by the commissioner of taxation.

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

Section 1. Fees payable by person repurchasing tax forfeited land. Any person repurchasing land after forfeiture to the state for nonpayment of taxes under the provisions of a repurchase law shall at the time certificate of repurchase is

issued by the county auditor or before receiving quit claim deed pursuant thereto, pay to the county treasurer a fee of \$1.00. Fees so collected during any calendar year shall be credited to a special fund and, upon a warrant issued by the county auditor on or before March 1 of the year following, shall be remitted to the state treasurer and credited to the general revenue fund. The commissioner of taxation shall, on or before February 1 in each year, certify to the state treasurer the number of deeds issued during the preceding calendar year to which these fees apply, showing by counties the number of deeds so issued and the total fees due therefor.

This act shall not apply to repurchases made under any law enacted prior to January first, 1945.

Approved April 21, 1945.

CHAPTER 488—S. F. No. 1262

An act authorizing commissioned officers in the armed services of the United States to take acknowledgments and administer oaths while outside the United States and amending Laws 1945, Chapter 116.

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

Section 1. Laws 1945, Chapter 116, is hereby amended to read as follows:

Section 1. **Repeal.** Laws 1943, Chapter 445, *Section 1*, is hereby repealed.

Approved April 21, 1945.

CHAPTER 489—S. F. No. 180

An act relating to leave of absence for and reinstatement of public officers and employees serving in the military or naval forces of the state or the United States and amending Minnesota Statutes 1941, Section 192.261, Subdivision 2.

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

Section 1. Minnesota Statutes 1941, Section 192.261, Subdivision 2, is hereby amended to read as follows: