

(13) Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee.

(14) *Amounts received during the taxable year as mustering-out payments with respect to service in the military or naval forces of the United States or the United Nations.*

Sec. 2. **Application.** This amendment shall apply to all taxable years beginning after December 31, 1943.

Approved April 21, 1945.

CHAPTER 450—H. F. No. 238

An act relating to the levying of taxes; amending Minnesota Statutes 1941, Section 275.09, as amended by Laws 1943, Chapter 183, Section 1.

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

Section 1. Minnesota Statutes 1941, Section 275.09, as amended by Laws 1943, Chapter 183, Section 1, is amended to read as follows:

275.09. Rate of tax. There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable; as assessed and entered on the tax lists, for the several purposes enumerated, taxes at the rates specified as follows:

1. For state purposes, such amount as may be levied by the legislature.

2. For county purposes, such amount as may be levied by the county board, the rate of which tax for general revenue purposes shall not exceed five mills, unless such maximum mill levy will not raise the sum of \$60,000 based upon the last preceding assessed valuation of such county, in which case the county board by unanimous vote may levy at such rate as will raise the amount levied by the board but not exceeding said sum of \$60,000, except that in any county now or hereafter having a population of not less than 65,000, nor more than 85,000, inhabitants, according to the last Federal census, and having not less than 35, nor more than 49, full or frac-

tional congressional townships, the county board is hereby authorized by unanimous vote of its members to make levies for general revenue purposes up to but not exceeding seven mills.

3. For town purposes, such sum as may be voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes and for the support of the poor, two mills in any town having a taxable valuation of \$100,000.00 or more, and the amount of which shall not exceed \$150.00 in any town having a taxable valuation less than \$100,000.00, and the rate of which shall not exceed one-half of one per cent in any town. The rate of tax for road and bridge purposes in any town shall not exceed five mills per dollar, and the tax for poor purposes shall not exceed two mills, provided, however, that in any town in which the amount levied within the above limitations is not sufficient to enable such town to carry on its necessary governmental functions, the electors, during the business hour after disposing of the annual report may make an additional levy of not to exceed three mills to enable such town to carry on such necessary governmental functions.

4. For school district purposes, such amounts as are provided in *Minnesota Statutes 1941, Chapters 120 to 132, both inclusive.*

Sec. 2. The amendment of Minnesota Statutes 1941, Section 275.09, paragraph (2), by Section 1 of this act, increasing each of the sums of \$40,000 provided in said Section 275.09, paragraph (2), to \$60,000, shall be effective only to the taxes for the years 1945 and 1946, and thereafter each of the sums provided in said Section 275.09, paragraph (2), shall be \$40,000 as provided by said Section 275.09, paragraph (2), prior to the effective date of this act.

Approved April 21, 1945.

CHAPTER 451—H. F. No. 282

An act relating to Mayo Memorial, appropriating money therefor, authorizing the levy and collection of taxes to provide funds therefor, and the issuance of certificates of indebtedness in connection therewith, and providing for acceptance of cash contributions.