

CHAPTER 494—S. F. No. 986

An act relating to membership of county board of education for unorganized territory; amending Minnesota Statutes 1941, Section 123.34.

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

Section 1. Minnesota Statutes 1941, Section 123.34, is amended to read as follows:

123.34. **Members.** The chairman of the board of county commissioners, the county superintendent of schools, and the county treasurer, shall, ex officio, compose the county board of education for unorganized territory in each county within the state. *In any county now or hereafter having a population of more than 150,000 inhabitants and an area of more than 5,000 square miles, the board of county commissioners of said county shall elect one of its members for a term to be determined by said board of county commissioners, who shall serve in place of the chairman of the board of county commissioners of said county and said member elected by said board of county commissioners shall be the chairman of the county board of education for unorganized territory of said county but not extending beyond his term as county commissioner. In all other counties the chairman of the county board of commissioners shall be the chairman of the county board of education for unorganized territory; the county treasurer shall be treasurer of this board; and the county superintendent of schools shall be the clerk of this board of education.*

Approved April 23, 1945.

CHAPTER 495—S. F. No. 1014

An act authorizing the commissioner of taxation in certain cases to compound taxes imposed upon transfers of property by gift.

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

Section 1. **Compounding of taxes.** The commissioner of taxation, by and with the written consent and approval of the attorney general, is hereby authorized and empowered to enter into an agreement with the donor or donee of any property the transfer of which is subject to the tax imposed by Min-