to be given to those projects which are most urgently needed in the order of necessity.

Approved April 28, 1947.

## CHAPTER 637—H. F. No. 1575

An act relating to boards of county commissioners, permitting county boards to erect or aid in erecting monuments or other memorials to soldiers and sailors of the nation, which monuments or memorials may be constructed in cemeteries adjacent to the county seat, and amending Minnesota Statutes 1945, Section 375.18.

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

Section 1. Minnesota Statutes 1945, Section 375.18, is amended to read as follows:

375.18. General powers of board. The county board of each county shall have power:

(1) To examine and settle all accounts of the receipts and expenses of the county, and to examine, settle, and allow all accounts, demands, and causes of action against the same, and, when so settled, to issue county orders therefor, as provided by law;

(2) To have the care of the county property, and management of the county funds and business, except in cases otherwise provided for, and to make such orders concerning the same as they deem expedient;

(3) To erect, furnish, and maintain a suitable courthouse and jail, but no indebtedness shall be created for such purpose in excess of five mills on each dollar of assessed valuation;

(4) To set off, organize, vacate, and change the boundaries of towns subject to the limitations hereinafter prescribed, designate the time and place of holding the first town meeting therein, and make all necessary orders for the disposition and preservation of the records of any town vacated;

(5) To apportion, pro rata, according to the assessed valuation, among the several parts of a town divided by them, any funds of such town not raised or theretofore appropriated for a purpose inconsistent with such apportionment;

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(6) To apportion all uncollected taxes then levied or assessed for the benefit of any town divided by the board, and provide for the payment thereof when collected, pursuant to the apportionment, having due regard to the purpose for which such taxes were levied;

(7) To transfer by unanimous vote any surplus beyond the needs of the current year in any county fund to any other such fund to supply a deficiency therein, except in counties having over 75,000 inhabitants;

To appropriate to any county agricultural society (8)of its county, which is a member of the state agricultural society, or to any farm improvement association organized by the citizens of two or more counties jointly for the purpose of advancing the agricultural interest of each of such counties, a sum of money not exceeding \$1,000 each, annually; provided, that in any county in which two county agricultural societies are members of the state agricultural society any appropriation so made shall be divided equally between them; and, in addition to the appropriation above referred to, in all cases where a county owns grounds and buildings used for agricultural fairs and other purposes, the county board, by a four-fifths vote, may appropriate annually a sum of money equal to five per cent of the total value of such property in the association or society having the management, control, and direction of agricultural fairs held therein, for the purpose of repairs, upkeep, improvements, extensions, and alterations of such grounds and buildings; and, in all such cases, if the area of any such county is not less than 43, nor more than 45, full or fractional congressional townships and the population thereof is not less than 25,000, nor more than 31,000, according to the last federal census, such additional appropriation may be a sum not exceeding ten per cent of the total value of such property;

(9) To purchase or condemn land with such improvements, if any, as may be thereon, for the purpose of holding thereon agricultural fairs and exhibitions and appropriate money in payment therefor, not exceeding the sum of \$5,000, and such county board may purchase or condemn land for holding such fairs and exhibitions thereon and appropriate money in payment therefor in excess of the sum of \$5,000 when authorized so to do by a vote of the people; to accept and receive a donation or donations to be used to obtain lands for the purpose of holding thereon agricultural fairs and exhibitions and in such case and for such purpose, without being authorized by a vote of the people, to purchase or condemn lands not exceeding in value the amount of such donation or donations; to improve and erect structures thereon, for which purpose they may receive donations of money, materials or labor; and to lease such land from time to time to agricultural and other societies of similar nature and to establish reasonable rules and regulations under which such land may be used by all such societies in the county; provided, that all structures and improvements made on such land by societies using the same shall belong to the county;

(All proceedings for the condemnation of such lands shall be had under the provisions of Chapter 117);

(10) To appropriate, in counties having a population of not more than 20,000, a sum not exceeding \$10,000, and in counties having a population of more than 20,000, and less than 100,000, a sum not exceeding \$20,000, to erect or aid in erecting a monument or other memorial to the soldiers and sailors of the nation, such monument or other memorial to be constructed on the court-house square, or in a public park at the county-seat, or in a cemetery adjacent to the county-seat, or elsewhere in the county-seat;

(11) To authorize by resolution any person, company, or corporation to construct and maintain railway lines to be operated by other than steam power upon any public road outside of cities and villages not boulevarded or parked, for a period not exceeding 25 years, upon the terms as to use and occupation prescribed in such resolution; the use so granted not to interfere with the reasonable use of such road as a highway, and to cease in case of the vacation thereof, unless proceedings to condemn are taken within six months thereafter and diligently prosecuted; provided, that such railway and its property shall be subject to taxation by such methods and at such rate as the proper authorities may from time to time prescribe in accordance with law;

(12) To acquire by gift or purchase and improve not exceeding one acre of land within the county, for use as a park, site for a building, or other public purpose, and, when required by the public interest, to sell and convey the same; which land may be paid for out of moneys in the county treasury not otherwise appropriated, or by issuing bonds of the county; and

(13) To exercise such other powers as are or may be conferred upon them by law.

Approved April 28, 1947.