

assessed between the date of the termination of such agreement and the petition for reinstatement thereof.

**Sec. 2. Auditor to note reinstatement; taxes to be levied on lands.** Thereupon the county auditor shall note the reinstatement upon his records and shall pay over to the county treasurer the amount deposited by the petitioner. If such reinstatement is made after May 1, 1947, the county auditor shall levy taxes for the year 1947 on said land as in the case of omitted taxes.

**Sec. 3. Payments legalized.** In all cases where any county auditor and county treasurer have accepted payment of one or more delinquent installments of the purchase price of any repurchase agreement, entered into for the repurchase of tax forfeited lands, after the due date of such payment, and where such payments consisted of the full amount of the installment due with accrued interest, said payments are hereby legalized and made valid to the extent that they would have been legal if paid within the time specified in said repurchase agreements.

Approved April 16, 1947.

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#### CHAPTER 367—S. F. No. 347

*An act relating to county school districts and joint school districts; and amending Minnesota Statutes 1945, Section 123.23.*

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

Section 1. Minnesota Statutes 1945, Section 123.23, is amended to read as follows:

**123.23. Formation of county school districts.** Subdivision 1. **Certain school districts may consolidate.** Any county having less than twenty-seven organized school districts may consolidate the school districts in that county into one county district which shall be designated as the . . . . . county school district in the manner provided in subdivisions 2 and 3.

**Subd. 2. Authorization.** The board of county commissioners of such county may, by resolution, and shall, upon petition to such board signed by not less than ten per cent of

the qualified voters of the county according to the votes of the then last preceding general election, submit to the qualified electors of the county at the next general election to be held in such county not less than 30 days thereafter the proposition of consolidating these districts into a county district. The ballots submitting the same shall read as follows:

For Consolidation .....

Against Consolidation .....

Such ballots shall be voted, canvassed, and the result declared and returned in the same manner as ballots for elective county officers. If a majority of the votes cast on the proposition be for consolidation, the county auditor shall make proper orders to give effect to such vote and transmit a copy thereof to the clerk of each district.

**Subd. 3. Continuance of school during consolidation process.** The school board of each district shall continue to maintain schools therein, except that no such board shall have authority to make any contract relating to school business of the ensuing school year, in the same manner as if no consolidation had been voted until July 1 next following, at which time all records, money, credits, and funds of these districts shall be delivered to the county treasurer as custodian of same until such time as the organization of the county district shall have been completed. The county treasurer shall give a receipt for such records and funds and cause the financial accounts and statements to be audited by competent authority.

**Subd. 4. Limitation.** Nothing in sections 123.23 to 123.30 shall be construed to apply to counties affected by Laws 1919, Chapter 271, and acts amendatory thereof, relating to a ten mill county school tax levy.

**Subd. 5. County school district.** *When a county containing a joint school district elects to consolidate as a county district, the organization of the joint school district shall not thereby be affected. But if the joint school district shall thereafter be dissolved, the territory which lies within a county having a county school district shall become a part of and be governed by the county school district.*

Approved April 16, 1947.