period of not less than two years, provided that a married woman abandoned or deserted by her husband for a period of one year continuously shall thereafter have the same right to acquire a new settlement as a single person.

- Subd. 4. The legal settlement of persons under commitment as insane, feeble-minded, epileptic, inebriate or psychopathic personality, in so far as such persons are subject to the provisions of reciprocity agreements between the state and other states, shall be gained upon a residence of one-half of the time required for the gaining of legal settlement for poor relief purposes but shall otherwise be subject to the same conditions and exceptions.
- Subd. 5. A settlement in this state shall be terminated and lost by:
 - (1) Acquiring a new one in another state;
- (2) Voluntary and uninterrupted absence from this state for a period of one year with intent to abandon his residence in the state. The time during which a person has been committed to a public institution or hospital in a foreign state shall be excluded in determining the period of absence from the state. Such commitment shall not constitute an interruption of absence from the state.

Approved April 20, 1949.

CHAPTER 510—H. F. No. 993

An act relating to adoption of budgets and to expenditures of county welfare boards in certain counties; amending Minnesota Statutes 1945, Section 393.08.

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

- Section 1. Minnesota Statutes 1945, Section 393.08, is amended to read:
- 393.08. Estimates furnished to county board. On or before the first day of July each year the county welfare board,

except any such board referred to in section 393.01, subdivisions 3 and 4, shall submit to the county board of commissioners an estimate of the amount needed by it to perform its duties, including expenses of administration, and the county board of commissioners shall consider the estimates so submitted and, if approved, shall levy a tax as provided by law for the purposes. In the event the estimate is not approved, the county board of commissioners shall confer with the county welfare board and adjust a budget in accordance with the facts and levy a tax for the amount required.

In counties referred to in section 393.01, subdivision 3, the estimate required shall not include poor relief in such counties or institutional requirements in any city of the first class located therein. The tax levy by the county board of commissioners in such counties shall be such as is required for categories of aid under the federal social security act, and shall be separate and distinct from other levies made by it. The governing body of any such city of the first class may annually levy a tax for poor relief as authorized by such home rule charter, on the real and personal property within the corporate limits of such city. Such tax levy and the proceeds thereof shall be subject to the same control and supervision as is imposed on any existing public welfare tax levy.

On the first day of July of each year the county welfare board referred to in section 393.01, subdivision 4, shall present its estimate of the amount needed by it to perform its duties, including expenses of administration, to the board of county commissioners of any such county and the council of the city of the first class located in such county. Such board of county commissioners and such city council shall proceed to consider and scrutinize the estimates so submitted, and shall have the power to reduce the same and when approved, said board and said council shall adopt a budget for such county welfare board, and action of such board of county commissioners and such city council so adopting such budget shall be taken on or before August 10th of each year. The cost of all such relief, including the maintenance of any almshouse, sanitarium, or hospital maintained by such county and city shall be paid 72½ per cent by such county and 27½ per cent by such city. The 271/2 per cent of such cost paid by such city shall not be included in determining the cost of government under the provisions of any home rule charter of any such city in its budget for the year 1950 nor for the budget for the year 1951 unless the Federal census taken in the year 1950 in such city is announced prior to August 1, 1950. In budgets adopted for any such city for the year 1952 and subsequent years such 27½ per cent paid by any such city shall be included in determining the cost of government of any such city under the provisions of its home rule charter.

Sec. 2. This act shall be superseded and rendered ineffective from and after the effective date of the adoption hereafter by a majority of affimative vote of any amendment to the charter of any such city increasing or decreasing any such cost.

Approved April 20, 1949.

CHAPTER 511—H. F. No. 1008

An act relating to the rate of taxation of agricultural lands for school maintenance; amending Minnesota Statutes 1945, Section 127.05, as amended.

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

- Section 1. Minnesota Statutes 1945, Section 127.05, as amended by Laws 1947, Chapter 228, Section 1, is amended to read:
- 127.05. Limitation of rate on agricultural land. Subdivision 1. The rate of taxation of agricultural lands for school maintenance in any school district of the state maintaining a graded elementary or high school and in unorganized territory shall not exceed by more than ten per cent the average rate for school maintenance on similar lands in common school districts of the same county; provided such county has 20 or more common school districts; nor shall such rate exceed one-half the rate for school maintenance on non-agricultural lands in the same school district or unorganized territory in counties having less than 20 common school districts.
- Subd. 2. When a joint school district is located in two or more counties, the rate of taxation of agricultural lands for school maintenance in any such joint school district maintaining a graded elementary or high school shall, in each of such joint school districts, be equalized at the rate of the coun-