

Subdivision 1. Limitation. In all counties of this state wherein the poor are cared for under the town system, if the expense incurred by any town, village, or city, however organized, for the care of the poor therein in any calendar year exceeds an amount in excess of one mill of the taxable value of *real and personal* property in such town, village, or city for that year, the county in which the town, village, or city is situated, shall be liable for 75 per cent of the amount in excess of such one mill on the taxable value of *real and personal* property in such town, city, or village.

Approved February 18, 1949.

CHAPTER 27—S. F. No. 243

An act authorizing county boards to set aside money for timber development of tax-forfeited land; amending Minnesota Statutes 1945, Section 282.08, as amended.

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

Section 1. Minnesota Statutes 1945, Section 282.08, as amended by Laws 1947, Chapter 553, is amended to read:

282.08. Apportionment of proceeds. The net proceeds from the sale or rental of any parcel of forfeited land, or from the sale of any products therefrom, shall be apportioned by the county auditor to the taxing districts interested therein as follows:

(1) Such portion as may be required to pay any amounts included in the appraised value under Section 282.01, Subdivision 3, as representing increased value due to any public improvement made after forfeiture of such parcel to the state, but not exceeding the amount certified by the clerk of the municipality, shall be apportioned to the municipal subdivision entitled thereto;

(2) Such portion of the remainder as may be required to discharge any special assessment chargeable against such parcel for drainage or other purposes, whether due or deferred at the time of forfeiture, shall be apportioned to the municipal subdivision entitled thereto.

(3) Such portion of the remainder as may have been theretofore levied on the parcel of land for any bond issue of the school district, town, city, village, or county, wherein the parcel of land is situated shall be apportioned to the municipal subdivisions in the proportions of their respective interest; and

(4) Any balance shall be apportioned as follows:

(a) Any county board may annually by resolution set aside not exceeding ten percent of the receipts remaining to be used for timber development on tax-forfeited land, other than dedicated memorial forests, to be expended under the supervision of the county board. It shall be expended only on projects approved by the commissioner of conservation.

(b) If the board does not avail itself of the authority under paragraph (a), any balance remaining shall be apportioned as follows: state, ten percent; county, 30 percent; town, village or city, 20 percent; and school district, 40 percent, and if the board avails itself of the authority under paragraph (a) the balance remaining after such ten percent has been deducted shall be apportioned among the state, county, town, village or city, and school district, in the proportions in this paragraph above stated, *provided, however, that in unorganized territory that portion which should have accrued to the township shall be administered by the county board of commissioners.*

Approved February 18, 1949.

CHAPTER 28—S. F. No. 247

[Not Coded]

An act relating to the powers of the board of county commissioners in certain counties to annually levy a tax to provide for the construction or repair of county buildings, the acquisition of the necessary grounds therefor and the purchase of necessary equipment to be used in connection therewith.

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

Section 1. **Appropriation to county sinking fund.** The board of county commissioners in any county now or hereafter