

(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

having an assessed valuation, exclusive of money and credits, in excess of \$5,000,000 and having a population of not less than 15,000 nor more than 25,000, and having not less than 58 or more than 62 full or fractional congressional townships, may hereafter annually levy a tax not to exceed three mills for the purpose of providing funds for the present or future construction or repairing of buildings used or to be used for the administration of the affairs of the county, and for the grounds therefor, and the purchase of necessary equipment to be used in connection therewith. The proceeds from any tax so levied shall be credited to a special fund to be known as the County Building Sinking Fund. Any money credited to such fund shall be used solely for the purposes provided for in this act.

Approved February 18, 1949.

CHAPTER 29—S. F. No. 245

An act relating to county tuberculosis sanatoriums; amending Minnesota Statutes 1945, Section 376.20.

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

Section 1. Minnesota Statutes 1945, Section 376.20, is amended to read:

376.20. Maintenance charge; limitation. The county sanatorium commission shall determine by resolution each year prior to July 1, the amount of money necessary for the maintenance of such sanatorium during the following year and a certified copy of such resolution shall be forthwith forwarded to the board or boards of county commissioners, and such board or boards shall at the regular meeting in July include the properly approved and apportioned amount in the annual levy of county taxes. In no case shall the amount of such levy in any one year exceed *five* mills on the dollar of assessed valuation.

In no case shall the total levy made for all purposes as expressed in Sections 376.19 and 376.20, in any one year exceed *five* mills on the assessed valuation without authority conferred by a vote of the voters of said county or groups of counties.

Approved February 19, 1949.