

such county compensation for services as such deputy not exceeding \$1500 per year.

Sec. 2. **Effective date.** This act shall be in effect beginning January 1, 1949.

Approved April 15, 1949.

CHAPTER 456—S. F. No. 115

[Coded as Section 282.031]

An act authorizing the sale of tax-forfeited lands to veterans of World Wars I and II and prescribing conditions of such purchase; amending Laws 1947, Chapter 422, Section 1.

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

Section 1. Laws 1947, Chapter 422, Section 1, is amended to read:

[282.031] Section 1. **Purchase of agricultural land by veterans of World War II.** *Any* veteran of World War I or II who is desirous of securing land for agricultural development may at any time prior to June 30, 1953, make application to the county board of the county in which the land is located to purchase not to exceed 160 acres of tax-forfeited land which has been classified as non-conservation or agricultural land and appraised as provided by law. Such land must be situated along a suitably maintained public road and near a public school or bus route and not in a restricted area established by the county board under a zoning ordinance. With his application he shall file a certified copy of his honorable discharge. Such application shall state the legal description of the land desired, the total acreage and the total acreage thereof which has been under cultivation; that the land is suitable for agricultural purposes and that he intends to develop it as such; that no additional public expenditures need be made for roads or schools by reason of the occupancy of such land; and that he is willing to pay therefor the appraised value of the land plus the appraised value of the improvements and standing timber thereon as determined by the county board, on such

terms as may be fixed by the board subject to the conditions set forth in Section 3 hereof.

Approved April 16, 1949.

CHAPTER 457—S. F. No. 1374

An Act relating to limitation of tax levies and amending Minnesota Statutes 1945, Section 475.22.

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

Section 1. Minnesota Statutes 1945, Section 475.22, is amended to read :

475.22. **Limitation of tax levies; statement.** No school district, county, town, or village shall contract any debt or issue any warrant or order in any calendar year in anticipation of the collection of taxes levied or to be levied for that year in excess of the average amount actually received in tax collections on the levy for the three previous calendar years plus ten per cent thereof, *and an average of other income excluding gifts received by the school district for the past three years.* This section shall not apply to any school district, county, town or village, wherein the mineral valuation, as assessed, exceeds 25 per cent of the assessed valuation of real property in such taxing district. This section shall not apply to any school district in a city of the first class which constitutes one single school district.

As soon as practicable after the beginning of each calendar year, the clerk or other recording officer of any municipality described in this section shall present to the governing body of his municipality a statement of tax collections *and other income excluding gifts* credited to each fund of his municipality during each of the three previous fiscal years and the yearly average thereof. The auditor of the county shall be required to furnish information *as appears in the records in his office* to the clerk upon request.

Approved April 16, 1949.