

CHAPTER 647—S. F. No. 1204

An act providing for additional appropriations by the state to certain cities and villages; amending Minnesota Statutes 1945, Sections 276.15 and 276.18.

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

Section 1. Minnesota Statutes 1945, Section 276.15, is amended to read :

276.15. Additional appropriation by state to certain cities and villages. *Section 1. Subdivision 1.* Whenever the value of the property in and within two miles of the corporate limits of any city or village *with not more than 14,000 inhabitants, which is exempt from local taxation because taxes thereon are paid under the provisions of the gross earnings tax law (excluding the value of such exempt property as may be located within the corporate limits of any other city or village receiving benefits under Sections 276.15 to 276.18) is equal to or greater than the taxable value of all the other property, exclusive of money and credits, within the city or village, then such city or village shall receive from the state treasury, in addition to all other taxes received thereby, the following amounts:*

(1) *if the taxable value of all such non-exempt property does not exceed 25 per cent of the value of such exempt property the amount annually as would be produced by a tax at one-third the current tax rate for city or village purposes upon such exempt property, but not to exceed \$10,000 where the population of such city or village is less than 3,500 and not to exceed \$20,000 where the population exceeds 3,500;*

(2) *if the taxable value of such non-exempt property is more than 25 per cent and not more than 50 per cent of the value of such exempt property the amount annually as would be produced by a tax at one-fourth the current rate for city or village purposes upon such exempt property, but not to exceed \$5,000 except in the case of a city of the third class, not to exceed \$15,000;*

(3) *if the taxable value of such non-exempt property is more than 50 per cent but not more than 75 per cent of the value of such exempt property the amount annually as would*

be produced by a tax *at one-fifth the current rate for city or village purposes upon such exempt property but not to exceed \$10,000.*

Subd. 2. In any event, the amount which any such city or village may receive under Sections 276.15 to 276.18 shall not exceed \$5 per capita.

Sec. 2. Minnesota Statutes 1945, Section 276.18, is amended to read:

276.18. **Limitation.** Not more than \$65,000 in the aggregate shall be disbursed in any one calendar year to all the cities and villages entitled to aid under the provisions of Sections 276.15 to 276.18; and, in the event the sum of \$65,000 shall be insufficient to pay the full amount to which such cities and villages shall be entitled annually hereunder, the state auditor shall apportion such sums pro rata to the cities and villages.

Approved April 23, 1949.

CHAPTER 648—S. F. No. 1278

[Coded as Sections 128.234, 128.235]

An act appropriating money from the state income tax fund for aid to public school districts which contain ten or more sections of tax exempt lands.

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

[128.234] Section 1. **Aid in lieu of taxes; non-taxable land.** Subdivision 1. In any school district where real estate taxes are not being levied against 40 per cent or more of the total land area there is hereby appropriated annually, in lieu of taxes, an amount equal to ten cents for each acre of non-taxable lands to be paid from the state income tax fund to the school district within which such land is situated, except that no school district shall receive hereunder in any one year more than \$25,000 or an amount in excess of \$25 per pupil unit in average daily attendance in kindergartens and grades one through twelve.