

men and supervisors of the town board in amounts not less than as provided in section 367.05, nor more than the amounts authorized in this section. The amounts so fixed shall remain in effect until changed by like action of the electors. The classifications are:

(1) *In all towns having a population of 7,000 or more excluding the population of any cities or villages therein the salary of the supervisors may be \$100 each per month and the salary of the chairman may be \$150 per month;*

(2) *In all towns having a population of more than 2,000, an assessed valuation of more than \$5,000,000, and an area of 108 sections of land the salary of the supervisors may be \$75 each per month and the salary of the chairman may be \$80 per month;*

(3) *In all towns not included within the foregoing classifications, having a population of more than 2,000 and an assessed valuation of more than \$1,750,000, the salary of each supervisor may be \$35 per month and the salary of the chairman may be \$50 per month;*

(4) *In all towns not included within any of the foregoing classifications having a population of more than 600 and an assessed valuation of more than \$1,750,000, the salary of each supervisor may be \$25 per month and the salary of the chairman may be \$35 per month.*

Approved March 26, 1951.

CHAPTER 149—H. F. No. 185

An act relating to the rate of tax for town purposes in certain towns; amending Minnesota Statutes 1949, Section 275.09.

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

Section 1. Minnesota Statutes 1949, Section 275.09, is amended to read:

275.09. Rate of tax. Subdivision 1. State purposes. There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists, for *state purposes* taxes in such amount as is levied by the legislature.

Subd. 2. County purposes. There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists for county purposes, such amount as is levied by the county board. In any county with not less than 100,000 inhabitants the rate of the tax for general revenue purposes shall not exceed five mills, and in any county with less than 100,000 inhabitants the rate of the tax for general revenue purposes shall not exceed ten mills, unless this maximum mill levy will not raise a sum equal to the amount specified in this subdivision for each county according to the following classifications:

(a) In any county with less than 10,000 inhabitants, \$55,000.

(b) In any county with 10,000 but less than 20,000 inhabitants, \$65,000. In addition thereto, for the sole purpose of appropriating money as authorized in Minnesota Statutes, Section 376.08, there may be levied, in any year before 1954, an additional sum not exceeding \$65,000.

(c) In any county with 20,000 but less than 30,000 inhabitants, \$75,000.

(d) In any county with 30,000 but less than 40,000 inhabitants, \$85,000.

(e) In any county with more than 40,000 inhabitants, \$100,000, based upon the last preceding taxable valuation of such county, in which case the county board may levy in such rate as will raise the amount levied by the board to, but not exceeding said sum.

Subd. 3. Town purposes. There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists for town purposes, such amount as is voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as are voted at the annual town meeting for road

and bridge purposes and for the support of the poor, *ten mills in any town having a population of more than 7,000, excluding the population of any cities or villages therein*, five mills in any town having a taxable valuation of \$100,000 or more, and the amount of which shall not exceed \$350 in any town having a taxable valuation of less than \$100,000, and the rate of which shall not exceed one per cent in any town. The rate of tax for road and bridge purposes in any town shall not exceed the rate provided by Minnesota Statutes, Section 163.05, and the tax for poor purposes shall not exceed five mills. In any town in which the amount levied within the above limitations is not sufficient to enable *the* town to carry on its necessary governmental functions, the electors, during the business hours, after disposing of the annual report, may make an additional levy of not to exceed five mills to enable *the* town to carry on such necessary governmental functions.

Subd. 4. School purposes. There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists for school purposes, such amounts as are provided in Minnesota Statutes, Chapters 120 to 132.

Approved March 26, 1951.

CHAPTER 150—H. F. No. 356

(Not Coded)

An act to provide for payment of salaries of all officers and employees of the county or the county welfare board semi-monthly and to provide for salary deductions in any county now or hereafter having more than 300,000 and less than 450,000 inhabitants; amending Laws 1939, Chapter 129.

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

Section 1. Laws 1939, Chapter 129, is amended to read:

Section 1. **Ramsey county officers and employees, salaries.** In any county having more than 300,000 and less than 450,000 inhabitants, the salaries of all officers and employees may be paid semi-monthly as directed by the board of county commissioners or the county welfare board.