

school in excess of 80, until the salary calculated on that basis reaches \$3,840; but if there be less than 64 public schools in any county, the minimum annual salary shall nevertheless be \$2,880, except that in counties with a population of less than 5,000 inhabitants or in any county having less than 20 full term teachers employed in any ungraded rural schools of such county, the minimum amounts herein provided shall not apply. In any county where the county superintendent of schools received \$800 or more as clerk of the unorganized school district the salary of the county superintendent of schools shall be set by the county board, regardless of the number of schools established or operating in such county, at not less than \$2,400 in addition to the salary as clerk of the unorganized school district.

Sec. 2. Minnesota Statutes 1949, Section 121.09, Subdivision 6, is amended to read:

121.09 Subd. 6. This section shall not be construed as repealing or superseding any other act, relating to the same subject, enacted by the 1951 session of the legislature, nor shall it be construed as repealing any existing law which provides for a higher salary, in any county, than the amount provided in this section.

Sec. 3. Minnesota Statutes 1949, Section 121.09, Subdivision 5, is hereby repealed.

Sec. 4. Laws 1949, Chapter 477, Section 2, is hereby repealed.

Approved April 12, 1951.

CHAPTER 352—S. F. No. 1143

An act relating to tax levies and 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 hereby amended to read as follows:

275.09. Tax rate. 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 the several purposes enumerated, taxes at the rates specified as follows:

(1) For state purposes, such amount as may be levied by the legislature;

(2) For county purposes, such amount as may be levied by the county board, the rate of which tax for general revenue purposes, in any county with not less than 100,000 inhabitants shall not exceed five mills, and in any county with less than 100,000 inhabitants, shall not exceed ten mills, unless such maximum mill levy will not raise a sum equal to the amount herein specified 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; provided that in addition thereto for the sole purpose of appropriating money as authorized in Minnesota Statutes 1945, 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 at such rate as will raise the amount levied by the board to, but not exceeding said sum; provided, however, that in any county where the expenditures have exceeded the amount authorized to be levied under the provisions of this section for any year or years prior to 1951, the county board may include the amount of the deficit caused by such expenditures in the levy for the year 1951 or 1952, in addition to the amount hereinbefore provided.

(3) For town purposes, such sum as may be voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes and for the support of the poor, 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 1945, Section 163.05, and the tax for poor purposes shall not exceed five mills, provided, that in any town in which the amount levied within the above limitations is not sufficient to enable such 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 such town to carry on such necessary governmental functions.

(4) For school district purposes, such amounts as are provided in Minnesota Statutes, Chapters 120 to 132.

Approved April 12, 1951.

CHAPTER 353—S. F. No. 1231

[Not Coded]

An act providing supplemental salary increases for certain employees of counties operating under the provisions of Laws 1947, Chapter 455.

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

Section 1. Hennepin county employees, salaries. For the calendar year 1951 the salaries of all employees of counties coming within the provisions of Laws 1947, Chapter 455, as fixed and determined by the classification and salary commission therein created are hereby supplemented by an additional sum of \$20 per month for each such employee. This supplemental salary shall not be increased by the cost of living adjustment provided in Laws 1947, Chapter 455.

Sec. 2. Retroactive. The provisions of this act shall be retroactive to January 1, 1951.

Sec. 3. Payment. The amount of such supplemental salaries shall be paid out of the general revenue fund of any such county.

Approved April 12, 1951.