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, \$100,000; (d) In any county with 30,000 but less than 40,000 inhabitants, \$110,000; (e) In any county with more than 40,000 inhabitants, \$125,000, 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; provided further, that this act shall not affect the maximum tax levy for general revenue purposes in any county in which a higher maximum is now permitted by law.

- (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 17, 1951.

## CHAPTER 424—H. F. No. 1417

An act authorizing certain cities of the fourth class to appropriate funds from municipal liquor store earnings to a

community hospital; amending Minnesota Statutes 1949, Section 447.045, Subdivision 4.

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

Section 1. Minnesota Statutes 1949, Section 447.045, Subdivision 4, is amended to read:

447.045 Subd. 4. If the voters of any city of the fourth class operating under a home rule charter or otherwise, operating one or more municipal liquor stores, at a general or special election vote in favor of contributing from the profit in the city liquor dispensary fund toward the construction, equipping and maintenance of a community hospital within the limits of the city, the council thereof may appropriate not to exceed \$200,000 from profits in its liquor dispensary fund for the construction, equipping and maintenance of a community hospital in such city and open to all residents of the city on equal terms.

Certificates of indebtedness in anticipation of such profits may be issued by any such city payable only from profits from the operation of such store or stores.

Approved April 17, 1951.

## CHAPTER 425—H. F. No. 1510 [Not Coded]

An act relating to county civil service; amending Laws 1941, Chapter 423, Sections 5 and 16.

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

Section 1. Laws 1941, Chapter 423, Section 5, is amended to read:

Sec. 5. Duties of director. The civil service director as executive head of the county civil service commission shall direct and supervise all of its administrative and technical