

licenses and permits, other than building permits, more than ten years old.

6. All records more than ten years old pertaining to the taking of bids for the purchase of merchandise, materials and supplies.

7. All indexes of, and all bonds and oaths by city officers and employees whose employment as such expired more than six years before such destruction.

8. All records more than ten years old of any commission, kept exclusively for the purpose of determining the amount of pay due the commissioners.

9. All affidavits and expense accounts filed by candidates for political office more than ten years prior thereto.

10. All annual reports by city officers and department heads filed more than ten years prior to such destruction.

11. All miscellaneous receipts, papers, correspondence, carbon copies and work sheets more than ten years old and not affecting the title to real estate.

Provided, however, that no such records shall be destroyed without the Minnesota Historical Society shall first have been notified, in writing, at least sixty days prior to such intended destruction, so as to give to said Society an opportunity to select for safekeeping by it such documents as it or its agents shall deem to be of historical interest or value.

Approved April 20, 1951.

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CHAPTER 539—H. F. No. 320

*An act relating to limitations upon tax levies of cities and villages; amending Minnesota Statutes 1949, Section 275.11.*

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

Section 1. Minnesota Statutes 1949, Section 275.11, is amended to read:

**275.11 Tax levy for general purposes limited.** *Subdivision 1.* The total amount of taxes levied by or for any city or village, having a population of more than 3,000, for any and all general and special purposes, exclusive of taxes levied for special assessments for local improvements on property specially benefited thereby, shall not exceed in any year the amount hereinafter indicated per capita of the population of such city or village: 1941, \$67.50 per capita; 1942, \$65 per capita; 1943, \$62.50 per capita; 1944, \$60 per capita; 1945, \$57.50 per capita; 1946, \$55 per capita; 1947, \$52.50 per capita; 1948, and thereafter, \$50 per capita. In the case of cities or villages having a population of 3,000 or less, such levies shall not exceed in any year the amount hereinafter indicated per capita of the population of such city or village: 1941 and 1942, \$70 per capita; 1943, \$67.50 per capita; 1944, \$65 per capita; 1945, \$62.50 per capita; 1946, \$60 per capita; 1947, \$57.50 per capita; 1948, \$55 per capita; 1949, \$52.50 per capita; 1950 and thereafter, \$50 per capita.

*Subd. 2.* In cities and villages where more than 50 per cent of the assessed valuation consists of iron ore, in addition to the levy provided for in subdivision 1, and in addition to any charter limitation, an additional levy may be made for general fund purposes as herein provided:

If the Consumers Price Index, as published by the United States Department of Labor, Bureau of Labor Statistics, for the city of Minneapolis (or if no such index is published for the city of Minneapolis, for the nearest city to Minneapolis for which such index is published), as of December 15 of any year (or for the date nearest to December 15 if no such index is published as of December 15), shall be above 169 (using the average for the years 1935-1939 as a base), the maximum levy permitted by subdivision 1 or by charter shall be increased by two per cent for each of the first 10 points that said index may be increased and by 6/10 of one per cent for each additional point increase above ten. A fractional point increase shall be disregarded as [if] less than one-half point and treated as one point if one-half point, or more.

In the calendar year 1951 any such city or village may issue and sell in the same manner as provided for the sale of tax anticipation certificates under Laws 1943, Chapter 526, as amended, certificates of indebtedness in an amount not exceeding one-half of any increase in the levy to be made in 1951 by reason of subdivision 2 hereof.

*Subd. 3. Whereas the bureau of labor statistics of the United States Department of Labor is now publishing two indices showing the average cost of living; one prepared according to the method used by that bureau prior to December 15, 1950, which it terms the "old type" of index and another, based on a wider range of items which it terms the "new type", and some confusion may arise in determining the levies herein above provided for based on changes in the cost of living indices, and to avoid any such confusion in computing such levies, the county auditor shall in making such levies provided for in this section, use the so-called "old type" of indices so long as they are published by the bureau, and if the bureau ceases publication of the so-called "old type" indices the county auditor shall determine such levies by computing the cost of living using the same factors which the department of labor used in computing the "old type" of indices.*

Approved April 20, 1951.

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CHAPTER 540—H. F. No. 862

[Coded as Section 128.082, Subdivision 9.]

*An act relating to the payment by the state of state aid to a school district in which is located a research center owned by the University of Minnesota and from which the school district in which such research center is located derives no tax revenue.*

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

Section 1. [Subd. 9.] When elementary or secondary pupils living on land owned by the University of Minnesota as a Research Center attend school in a school district in which such research center is located, the state shall pay state aid to such school district at the same rate per pupil unit in average daily attendance exclusive of transportation as is paid per pupil unit in Minnesota Statutes 1949, Section 128.082, Subdivision 6.

The state aid referred to in this section shall be paid from the special state aid fund based upon an annual application submitted to the state commissioner of education.

Approved April 20, 1951.