

to all other tax levies made by school districts within the county.

Sec. 3. Apportionment. In any county having joint school districts, the tax shall be apportioned to such districts on the basis of the average daily attendance of school children who are residents of the county in which the tax is levied.

Sec. 4. Limitation on use. The amounts apportioned to each district, including unorganized territory, from the proceeds of the tax shall not be used for the purchase of any school site or the erection of any school building.

Sec. 5. Application. This law shall not apply in any county where a county school tax is now being levied as provided in Laws 1919, Chapter 271, or in counties containing cities of the first class.

Approved April 21, 1951.

CHAPTER 660—H. F. No. 1436

[Not Coded]

An act relating to filing fees and fees in the probate courts in certain counties; amending Laws 1947, Chapter 251.

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

Section 1. Laws 1947, Chapter 251, Section 1, is amended to read:

Section 1. St. Louis County; probate court, filing fee. In all counties of the state, now or hereafter having a population in excess of 150,000 inhabitants and an area in excess of 5,000 square miles, the fees charged in probate court shall be as follows:

(1) No proceeding in the probate court for the allowance of a will, special administration, general administration, decree of descent, or summary distribution, shall be com-

menced until there has been paid to the clerk of such court as a filing fee the sum of \$4.00.

(2) In all proceedings for the allowance of a will, *special administration, general administration, decree of descent, and summary distribution*, where the gross value of the estate of any decedent exceeds \$15,000 but is not more than \$100,000, there shall be paid to the clerk of such court the sum of \$8.00 as a filing fee in addition to the minimum filing fee of \$4.00.

(3) In all proceedings for the allowance of a will, *special administration, general administration, decree of descent, and summary distribution* where the gross value of the estate of any decedent exceeds \$100,000 there shall be paid to the clerk of such court the sum of \$33 as a filing fee in addition to the minimum filing fee of \$4.00.

(4) Filing fees in all proceedings for the appointment of a guardian of the estate of a minor or incompetent in said court shall be as follows:

(a) Where the gross value of the estate of said minor or incompetent is less than \$1,000, the sum of \$2.00;

(b) Where the gross value of the estate of said minor or incompetent is more than \$1,000 and less than \$15,000, the sum of \$4.00;

(c) Where the gross value of the estate of said minor or incompetent is more than \$15,000 and less than \$100,000, the sum of \$12;

(d) Where the gross value of the estate of said minor or incompetent is more than \$100,000, the sum of \$37.

Approved April 21, 1951.

CHAPTER 661—H. F. No. 1475

[Not Coded]

An act relating to tax levies for building purposes in certain school districts subject to Laws 1943, Chapter 526, as amended, and having a population of more than 2,750, but less than 4,000 persons.