

tribution. Each contribution shall be duly receipted and shall be expended or used as nearly in accordance with the conditions of the gift or contribution as is compatible with the best interest of the inmates and the institution.

Approved April 21, 1953.

CHAPTER 564—H. F. No. 1760

[Not Coded]

An act validating proceedings for issuance of bonds of a school district taken after it has voted to dissolve and providing for the use of moneys so raised.

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

Section 1. Independent school district, validation of certain proceedings. Where any independent school district has heretofore voted to dissolve, under Minnesota Statutes, Section 122.28, and the Board of County Commissioners has ordered its dissolution and the attachment of its territory to another district or districts but an appeal or appeals from the county board have been taken to the District Court and prior to final determination thereof an election has been called and held in such independent district to vote on the issuance of not to exceed \$200,000 of bonds for the purpose of erecting and equipping a new school building in and for the district on property theretofore purchased for that purpose and a majority of the votes cast thereat were in favor thereof, such election is hereby in all things validated and such independent district, acting through its school board, may issue, sell and deliver the bonds so voted and levy taxes for the payment thereof and interest to accrue thereon in the manner prescribed by Minnesota Statutes, Chapter 475, and all taxable property now or hereafter in the territory of such district shall be and thereafter remain liable for the payment of such bonds and interest until fully paid.

Sec. 2. Bonds, proceeds to be used for erection of school building. Until and unless such county board order is finally sustained by the court, the school board of the district issuing the bonds may proceed with the erection and equipment of the building as freely as though such dissolution proceedings had not been instituted. In event such county board order be finally sustained, the school board of the district to which the territory, or part thereof containing the site, is attached shall cause the proceeds of such bonds and any other unexpended moneys raised for such purpose by the dissolved district to be used for the erection of a school building on such site, and the enlarged

school district shall apply the proceeds of the taxes levied for the bonds and interest solely for payment thereof.

Approved April 21, 1953.

CHAPTER 565—H. F. No. 1767

An act relating to taxation; amending Minnesota Statutes 1949, Section 275.09, Subdivision 2, as amended.

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

Section 1. Minnesota Statutes 1949, Section 275.09, Subdivision 2, as amended by Laws 1951, Chapter 149, Section 1, Chapter 352, Section 1, and Chapter 423, Section 1, is amended to read:

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, \$80,000.

(b) In any county with 10,000 but less than 20,000 inhabitants, \$90,000. 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, \$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 in 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