

the foregoing class, an amount which shall not exceed 20 mills on the dollar of the taxable valuation of the county. If any county, coming within this classification, had a net indebtedness in excess of three percent of its taxable valuation on January 1 of the year in which such levy is to be made, then the maximum levy for such county for said year shall be 15 mills, unless such county has sufficient money in its tax-forfeited land and timber fund to make a levy for the payment of bonds unnecessary for that year then such road and bridge levy may be 20 mills. Such taxes may be additional to the amount permitted by law to be levied for other county purposes. In any county where more than 51 per cent of the taxable valuation consists of property situated within the corporate limits of a city or village the amount to be levied for road and bridge purposes shall not exceed 15 mills; provided that this *latter* limitation shall not apply in counties having an assessed valuation of over \$10,000,000 and less than \$14,000,000 exclusive of money and credits, and having over 23,000 and less than 25,000 inhabitants according to the 1950 federal census and having over 25 and less than 40 full and fractional congressional townships, where the amount to be levied shall not exceed 20 mills on the dollar of the taxable valuation of the county. *Provided that this limitation shall not apply in counties having a population of more than 16,000 and less than 26,000 and containing over 80 full and fractional congressional townships where the amount to be levied shall not exceed 20 mills on the dollar of the taxable valuation of the county.*

Notwithstanding the provisions of Minnesota Statutes 1949, Section 645.20, if any provision of this subdivision is found to be unconstitutional and void, the remaining provisions hereof shall be of no effect.

Approved March 23, 1955.

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#### CHAPTER 217—H. F. No. 153

*An act relating to taxation; amending Minnesota Statutes 1953, Section 162.04, Subdivision 2.*

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

Section 1. Minnesota Statutes 1953, Section 162.04, Subdivision 2, is amended to read:

Subd. 2. **Carlton county, limitation.** Where a county has an assessed valuation of over \$10,000,000 and less than \$14,000,000 exclusive of money and credits, over 23,000 and

less than 25,000 inhabitants according to the 1950 federal census, and over 25 and less than 40 full and fractional congressional townships, the county board may annually levy a tax of not more than 31 mills on all real and personal property located in any unorganized township for the purpose of constructing and repairing roads and bridges located in that township.

This authority to tax personal property does not include money and credit which are taxed under chapter 285.

Approved March 23, 1955.

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#### CHAPTER 218—H. F. No. 286

*An act relating to compensation of employees, and expenses in suppression or control of forest fires; amending Minnesota Statutes 1953, Section 88.12, Subdivision 1.*

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

Section 1. Minnesota Statutes 1953, Section 88.12, Subdivision 1, is amended to read:

88.12 **Forest fire fighters, wages and expenses.** Subdivision 1. **Limitation.** *The compensation and expenses of persons temporarily employed in emergencies in suppression or control of forest fires shall be fixed by the commissioner of conservation or his authorized agent and paid as provided by law. Such compensation shall not exceed the maximum rate for comparable labor established as provided by law or regulations, but shall not be subject to any minimum rate so established. The commissioner is authorized to draw from the state treasury out of any money at any time appropriated for the purposes of sections 88.02 to 88.21 a reasonable sum, not to exceed \$5,000 at any one time, and to place the same in the hands of the director of the division of forestry or other authorized agent to be used by him in paying emergency expenses, including just compensation for services rendered by persons summoned and for private property used, damaged, or appropriated under sections 88.02 to 88.21. The state auditor is authorized to draw his warrant for this sum when duly approved by the commissioner. The commissioner, director, or agent in charge shall take proper sub-vouchers or receipts from all persons to whom these moneys are paid, and after these sub-vouchers have been approved by him they shall be filed with the state auditor. Every sum placed in the hands of the commissioner, director, or agent as herein provided at any*