levying of taxes to provide moneys for the cost thereof, and the issuance and sale of tax anticipation warrants by counties in anticipation of the collection of taxes herein provided for. Be it enacted by the Legislature of the State of Minnesota:

- Section 1. Steele county, appropriation to county agricultural society. Any county having over 21,000 and less than 22,000 inhabitants according to the most recent federal census and less than 15 full and fractional congressional townships is hereby authorized to appropriate to the county agricultural society of such county not to exceed the sum of \$100,000 for the purpose of building and constructing new buildings upon the county fair grounds of such county.
- Sec. 2. Tax anticipation warrants. To pay the cost of construction of such buildings not to exceed \$100,000, the county board of any such county without a vote of the electors is hereby authorized to issue tax anicipation warrants, which shall not be general obligations of the county, in anticipation of the collection of tax levies hereinafter authorized; such tax anticipation warrants shall bear such dates, rates of interest, and mature at such times as the county board may determine, and shall be sold at public sale.
- Sec. 3. Tax levy. Any such county in this state, for the purposes aforesaid, is hereby authorized to levy by resolution of the county board, on or before December 15, 1957, a tax of not to exceed one mill on the taxable value of all property in such county for each of the years 1957 to 1966, inclusive. In the event any such county shall under this act pass such resolution or on or before December 15, 1957, said county shall thereafter levy a like amount in each succeeding year through the year 1966 for payment of such tax anticipation warrants. The county auditor shall spread such tax so levied upon the assessment rolls for each of said years. The proceeds received from the taxes so levied shall be paid into a special fund known as the County Fair Building Fund, and the funds therein shall be used only to pay the tax anticipation warrants provided for in section 2 herein.

Approved April 22, 1955.

CHAPTER 740—H. F. No. 1869 [Not Coded]

An act relating to the sale and disposition of certain state owned land.

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

Section 1. Sale of certain lands by state. When the commissioner of public welfare shall recommend in writing to the commissioner of administration that all or any part of the following described property should be sold, the commissioner of administration shall offer it for sale to the highest bidder, by publishing a notice in a legal newspaper published in the county of Dakota describing the property and stating that it will be sold to the highest bidder.

The property is described as follows:

All that part of the following described tract:

The triangular tract of land situated in the SE 1/4 NW 1/4 of Section 34 – T. 115 N. – R. 17 W. Beginning at a point which is 1,674 feet east and 22 feet north of the west one-quarter corner of said section 34–115–17 (said point being located 171 feet easterly of the intersection of the Minnesota State Institution Coal Spur and the Chicago, Milwaukee and St. Paul Railway spur track), and running thence easterly along the south rail of said Institution Coal Spur, a distance of 400 feet to a point 28 feet north of the east-and-west one-quarter line of said section 34–115–17, thence northerly at right angles to said Institution Coal Spur a distance of 331 feet to a point of intersection with the south right-of-way line of the Chicago, Milwaukee and St. Paul spur and thence southwesterly along said right-of-way line, on a 3°52′ curve, for a distance of 521 feet to the point of beginning.

- Sec. 2. Conveyance. Upon payment of the bid price the commissioner of administration shall certify such fact to the governor and the governor shall convey by quit-claim deed the property described in the bid to the successful bidder, which deed shall be attested by the state auditor.
- Sec. 3. Approval of deed. The deed shall be prepared and approved by the attorney general.

Approved April 22, 1955.

CHAPTER 741-H. F. No. 483

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.09.

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

Section 1. Minnesota Statutes 1953, Section 290.09 is amended to read: