

(2) That part of Government Lots 2 and 5 of section 29, township 46 north, range 19 west, described as follows:

Commencing at a point in the northern boundary line of the right of way of highway No. 1, as now surveyed, occupied, paved and used by the public, which said point is designated by an iron monument and which said point is 376.5 feet west of a line forming the eastern boundary line of lots 2 and 5, and which point is likewise 413.3 feet southwesterly of the point of intersection of the eastern boundary line of said lot 2, with the northern boundary line of said State Highway No. 1, as now used, paved and occupied by the public, and proceeding from said point so designated by an iron monument and as located as aforesaid, in a direction north thirty degrees west to a point of intersection with the southern shore of the Moose River; thence westerly and southwesterly along the southern shore or bank of said river by its various courses and distances to the right of way of the N. P. Railway Co.; thence southwesterly along the easterly or southeasterly boundary line of said R. R. right of way to a point of intersection with the western boundary line of said Government lot 5 in said section; thence south along the western boundary line of said Government lot 5 to a point of intersection with the center line of State Highway No. 1 as located, graded, used and occupied by the public on the eighth day of March, 1923; thence easterly along the center of said State Highway No. 1, as located on March 8, 1923, to a point, which said point is south 30 degrees east of the point of beginning; thence north 30 degrees west to the place of beginning, subject to all present rights existing in the public for a highway or highways over and across said premises or any part thereof.

Sec. 2. **Deed.** Such deed shall be conditioned upon the continued use of said land for public purposes and upon discontinuance for such use, the title to said land shall revert to the State of Minnesota which shall also have the right of re-entry thereon.

Approved April 20, 1957.

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CHAPTER 566—H. F. No. 1582

[Coded]

*An act relating to taxation; providing a method for levying taxes in certain school districts; repealing Laws 1955, Chapter 712.*

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

**Section 1. [127.051] Certification of levies for school purposes in joint school districts.** On or before October 10 of each year the clerk of the school board of any joint school district shall certify to the county auditor of the county in which the administrative offices of the school district are located the levies for school purposes authorized by law for such school district.

**Sec. 2. [127.052] Certification of assessed valuations.** On or before December 1 of each year the county auditors of all counties wherein any portion of a joint school district is located shall separately certify to the auditor designated in section 1 hereof the assessed valuation as finally equalized for purposes of taxation of all agricultural and non-agricultural property located within their respective counties, which certification shall contain the information required in determining the tax rates in said district pursuant to the applicable portions of Minnesota Statutes 1953, Section 127.05, as amended.

**Sec. 3. [127.056] Levy, assessment ratio, adjusted assessed valuation, tax rates.** Subdivision 1. The county auditor to whom the levy is certified shall determine the levy for maintenance purposes for the portions of the district in each of the counties in the manner provided herein.

**Subd. 2.** Assessment ratio means the ratio which the full and true valuation of taxable property within the district certified by the county auditor pursuant to this act bears to the correct, full and true value of such property as determined by the department of taxation and approved by the equalization aid review committee.

**Subd. 3.** Such auditor shall equalize all assessment ratios in the district by dividing the assessment ratio for the portion of the district in his own county by the assessment ratio for the portions of the district in each of the counties of the district. The percentage thus obtained for the portion of the district in each county is the adjusted ratio for the portion of the district in that county.

**Subd. 4.** Such auditor shall compute the adjusted assessed valuation of agricultural and nonagricultural property in the district by multiplying the assessed valuations as finally equalized for purposes of taxation of each portion of the district in each county by the adjusted ratio obtained in subdivision 3 of this section for the portion of the district in each county. He shall then determine the total adjusted assessed

valuation of the agricultural property in the district as well as the total adjusted assessed valuation of the nonagricultural property in the district. Such total adjusted assessed valuations shall be the sum of the adjusted assessed valuations of each type of property within each portion of the district within each county.

Subd. 5. On the total adjusted assessed valuations of agricultural and nonagricultural property obtained in subdivision 4 of this section such county auditor shall then determine the tax rates which will produce the entire school maintenance levy pursuant to the applicable portions of Minnesota Statutes 1953, Section 127.05, as amended. These tax rates so determined shall be the rates for school maintenance in the portion of the district in his county.

Subd. 6. Such auditor shall determine the tax rates for the portions of the district in other counties wherein the district is located by multiplying the agricultural and nonagricultural tax rates for his county by the adjusted ratios obtained in subdivision 3 of this section for the portions of the district in each respective county. Such auditor shall certify such mill levies together with supporting data to the auditor of each county affected thereby. Each county auditor shall spread the mill levies so determined upon the taxable property of the school district in his county.

**Sec. 4. [127.057] Determination of mill rates.** Subdivision 1. Such auditor shall determine the mill rates for all other school tax levies, including capital outlay and debt service, by spreading the levies against the total adjusted assessed valuation of the district computed as provided by section 3, subdivision 4 of this act. The mill rates so determined are the mill rates to be spread on the portion of the school district in his county.

Subd. 2. Such auditor shall determine the mill rates for all other school tax levies, including capital outlay and debt service, for the portions of the district in other counties by multiplying the mill rates obtained for his county as computed in section 4, subdivision 1 of this act by the adjusted ratio obtained in section 3, subdivision 3 of this act for each county and the figures so obtained are the mill rates to be spread in each such county. Such auditor shall certify such mill levies together with supporting data to the auditor of each county affected thereby. Each auditor shall spread the mill rates so determined upon the taxable property of such school district in his county.

Sec. 5. [127.058] **Commissioner of taxation, duties.** On or before November 1 of each year the commissioner of taxation shall furnish to the county auditor in the county in which the administrative office of any joint school district is located the assessment ratios for the portions of the district in the several counties wherein such district is located, which were submitted to the equalization aid review committee and approved by it during the current year. The commissioner of taxation shall take such steps and give such aid to the county auditors as is necessary in order to obtain a uniform application of this act and he may incur expenses therefor.

Sec. 6. **Repealer.** Laws 1955, Chapter 712 is hereby repealed.

Approved April 20, 1957.

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CHAPTER 567—H. F. No. 1613

[Not Coded]

*An act relating to certain school districts in which a tobacco plant or plants are located and authorizing the issuance of bonds for certain purposes and the levy of taxes for the payment thereof, and amending Laws 1955, Chapter 576.*  
Be it enacted by the Legislature of the State of Minnesota:

Section 1. Laws 1955, Chapter 576, Section 2, is amended to read as follows:

Sec. 2. **Bonds for additional school buildings.** Any such school district may issue its bonds to provide funds for the purpose of existing school buildings, occupied but not owned by the district, and the site, equipment and furnishings thereof, deemed necessary because of the existence of such facts, in an aggregate principal amount not exceeding \$900,000 and may use the proceeds of the sale thereof for such purposes. *In addition to the bonds above authorized, any such district may issue its bonds for the construction, finishing and equipment of school buildings or additions thereto in an aggregate principal amount of not to exceed \$215,000 and may use the proceeds of the sale thereof for such purposes. Any school district may also issue its bonds in an amount not exceeding \$40,000 for the purpose of funding warrants or obligations outstanding as of the date of this act.* Except as hereinafter specifically permitted, such bonds shall be authorized, issued, sold, executed and delivered in the manner provided by Minnesota Statutes 1953, Chapter 475. They may be issued on resolution adopted by a two-thirds vote of the mem-