

Sec. 205. [12.25] **Local organizations.** Subdivision 1. Each political subdivision of this state is hereby authorized and directed to establish a local organization for civil defense in accordance with the state civil defense plan and program, but no town shall establish a local organization for civil defense without approval of the state director. Each local organization for civil defense shall have a director who shall be appointed forthwith in a city, village or borough by the mayor thereof and in a county or town by the county board and town board, respectively, and who shall have direct responsibility for the organization, administration and operation of such local organization for civil defense, subject to the direction and control of such governing body. Each local organization for civil defense shall perform civil defense functions within the territorial limits of the political subdivision within which it is organized, and, in addition, shall conduct such functions outside of such territorial limits as may be required pursuant to the provisions of sections 203, 207 and 302 of this act or any other applicable provisions of law. A county local organization for civil defense shall have jurisdiction throughout the county outside of any city, village or borough, or of a town which has a local civil defense organization. *In addition to the other powers granted by this act, such county local organizations are authorized to coordinate the activities of and assist in the training of civil defense organizations of political subdivisions within the county, acquire equipment necessary in connection therewith, plan for the continuity of county government, and expend funds provided by the county board out of general revenue funds for such purposes,*

Approved April 24, 1957.

CHAPTER 627—H. F. No. 2017

[Not Coded]

An act relating to certain school districts in which taconite plants are being constructed and providing for the levy of taxes therein and relating to the issuance of certificates of indebtedness against anticipated receipts from such tax levies, and amending Laws 1955, Chapter 391.

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

Section 1. Laws 1955, Chapter 391, Section 2, is amended to read:

Sec. 2. **Maintenance of schools; funds, tax levy.** In

order to provide increased funds for the operation and maintenance of the schools in any such district during the period of construction of such taconite plants, the school board thereof may levy for the year 1955 a sum not exceeding \$250,000, and for the year 1956 a sum not exceeding \$200,000, and for the year 1957 a sum not exceeding \$200,000, *and for each of the years 1958 and 1959 a sum not exceeding \$250,000*, to defray the additional operation and maintenance costs resulting from increases in school enrollment resulting from the construction of such plants and for the retirement of certificates of indebtedness issued under Laws 1953, Chapter 575, *as amended*. Such levies shall be in excess of levies permitted by Minnesota Statutes 1953, Section 275.12, and the amount thereof shall not be included in computing the permissible levies under such statute, so long as the levies of the school district under such statute are based upon a population not exceeding the population used as a basis for spreading the tax levy of said district in the year 1954. In the event that as a result of the taking of any census the population basis for computing the limit of levies under said section is increased above the population used as a basis for spreading the tax levy in the year 1954, or in the event that the basis of Section 275.12 is changed to a basis other than population, the amount of the levies authorized hereby shall be included in computing the permissible levies under said section; *provided that in the first year in which any action is taken to provide a new base for spreading the tax levy of said district only 50% of the levy authorized hereby to be made in said year shall be included in computing such permissible levies.*

Sec. 3. **Certification of levy.** The tax levies authorized hereby shall be certified by the clerk of said school district to the county auditor and shall be spread against and collected from the person or corporation for whom such taconite plant is being constructed, in the same manner as personal property taxes are levied, spread and collected, and shall not be spread against any other person or property. The taxes levied hereunder for the year 1955, if levied prior to June 30, 1955, shall be immediately spread by the county auditor and shall be payable on October 31, 1955; taxes levied for subsequent years as authorized hereby shall be levied in the preceding year and shall be payable in the same manner and at the same times as personal property taxes in such years. *Any person or corporation subject to taxation under Minnesota Statutes, Section 298.24-298.28, as amended, or under Laws 1955, Chapter 730, may take credit against the taxes payable hereunder in any year for the amount of taxes payable under Section 298.24-298.28, as amended, or under Laws 1955, Chapter*

730, and distributable to such school district under said laws. In such case such taxpayer shall file with the county auditor at the time of paying the taxes hereunder a statement showing the amount of taxes payable under either of said laws in said year and the estimated amount thereof distributable to such school district and shall thereupon pay the amount of the tax levied hereunder less such estimated distributable amount; the intent hereof being that such district shall receive in each of said years an amount equal to but not exceeding the greater of the levies authorized hereby or its distributable proportion of taxes levied under the other laws herein referred to. In the event the taxes distributable to such district under such other laws is less than the estimates so filed with the county auditor, any deficiency shall be paid by the taxpayer making such estimate within thirty days after final distribution under such other laws to such school district.

Approved April 24, 1957.

CHAPTER 628—H. F. No. 2011

[Not Coded]

An act relating to acquisition of sites and issuance of bonds for school building purposes in certain school districts and the levy of taxes for the payment thereof; amending Laws 1955, Chapter 429, Section 2.

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

Section 1. Laws 1955, Chapter 429, Section 2, is amended to read:

Sec. 2. **Bonds for school buildings.** Any such school district may issue its bonds to provide funds for the construction, equipment and furnishing of elementary school buildings, including the acquisition and improvement of sites therefor, deemed necessary because of the existence of such facts, in an aggregate principal amount not exceeding \$1,765,000, including any heretofore issued under Laws 1955, Chapter 429, and may use the proceeds of the sale thereof for the construction, equipment and furnishing of such buildings and the acquisition and improvement of such sites, including payment of architects' and engineers' and legal fees incidental thereto. Except as hereinafter specifically permitted, such bonds shall be authorized, issued, sold, executed and delivered in the manner provided by Minnesota Statutes, Chapter 475. They may be issued on resolution adopted by a two-thirds vote of the