

prior to July 1, 1957, a member died leaving surviving a spouse, with or without dependent children under 18 years of age, the surviving spouse and dependent children shall be entitled to the benefits provided by Minnesota Statutes 1957, Section 353.31, Subdivisions 1 and 2, and for which they or any of them would qualify had the member died subsequent to June 30, 1957.

Subd. 5. Whenever subsequent to June 30, 1957, a member died and his surviving spouse qualified to receive a survivor's benefit under Minnesota Statutes 1957, Section 353.31, applies for and receives instead a refundment under Section 353.32, the surviving spouse, upon repaying to the association within two years thereafter the amount of such refundment, with accrued interest at the rate of four per cent per annum, shall be paid the benefits provided by Section 353.31 for which she was qualified at the time of the death of the member as if she had not applied for or received such refundment.

Approved April 24, 1959.

CHAPTER 652—H. F. No. 1242

[Not Coded]

An act relating to Ramsey County; authorizing acceptance of bids in certain cases by the county.

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

Section 1. **Ramsey County. bids for services and materials.** Minnesota Statutes 1957, Section 471.34 limiting and restricting the acceptance of bids for services and materials in the event only one bid is received does not apply to Ramsey County.

Approved April 24, 1959.

CHAPTER 653—H. F. No. 119

An act relating to gross earnings refunds to school districts; amending Minnesota Statutes 1957, Section 128.22, Subdivisions 1, 3, and 5; repealing Minnesota Statutes 1957, Section 128.22, Subdivision 6.

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

Section 1. Minnesota Statutes 1957, Section 128.22, Subdivision 1, is amended to read:

Subdivision 1. **Computation.** When the properties of any school district in this state are made up, to the extent of at least 20 percent in value, of property which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, such district shall receive annually a refund from such gross earnings taxes in the amount that would be produced by a tax on such exempt property at the current tax rate for school purposes in the school district, including the rate for non-resident high school children levied by the county, provided that any district which has 15 percent in value of such exempt property and presently receiving gross earnings refund shall continue to receive it until June 30, 1961. For the purposes of determining the amount of this refund, the value of such exempt property shall be set at 30 percent of its full and true value except that in no case shall the assessed value of said exempt property for this purpose exceed such an amount as when added to the assessed value of all other property in the school district exceed \$3,000 per resident pupil unit. In the determination of the amounts to which the school districts shall be entitled in the distribution of any state aids that are based upon total valuation per pupil this valuation shall be included.

Sec. 2. Minnesota Statutes 1957, Section 128.22, Subdivision 3, is amended to read:

Subd. 3. **Application; limitations upon amount.** Any school district entitled to a tax refund under the provisions of this section shall apply to the state auditor on or before July 1 of each year for such a refund and the state auditor shall immediately secure the necessary information on the valuation of the railroad property located in such a district from the railroad and warehouse commission subject to taxation under the gross earnings tax act, except rolling stock and the main tracks, and the local school tax rate in such a district, and compute the *amount of the refund*. For the purposes of this section the railroad valuation shall be taken as of December 31 of the year preceding the application, the taxable valuation as of *the first Monday of January* of the year of the application, the tax rates as of the year of the application, and the enrollments as of June 1 of the year of *the application*. *The state auditor* shall forthwith draw a warrant on the state treasurer for such a refund to be paid from the appropriation otherwise made for that purpose.

Provided however that no school district qualifying for a refund under this section shall receive more money than would be produced by a tax rate of 160 mills applied to the railroad property assessed at 30 percent of its full value as reported by the railroad and warehouse commission; nor shall any school district receive a larger refund the second fiscal year of the biennium than it receives the first fiscal year of the biennium by reason of the school district raising its mill rate for school purposes by more than five mills.

If the appropriation made for the purposes of this section is insufficient to pay all the school districts eligible for refund under this section the appropriation shall be prorated among the school districts entitled thereto.

Sec. 3. Minnesota Statutes 1957, Section 128.22, Subdivision 5, is amended to read :

Subd. 5. **Valuation of taxable property; eligibility of district.** For the purpose of determining the applicability of this section to any school district, the valuation of taxable property shall be *adjusted* value of such property as determined by the equalization aid review committee, and the valuation of the exempt property shall be the full value of the exempt property as reported annually by the railroad and warehouse commission. For the purpose of determining refunds the valuations of *the taxable* property shall be taken at 30 percent of the valuations as adjusted by the equalization aid review committee and the valuation of the exempt property shall be taken at 30 percent of its full value. *The eligibility of a school district under this section is determined by adding the adjusted taxable valuation of the taxable property of the district as determined by the equalization aid review committee to the full value of the exempt property as reported by the railroad and warehouse commission; then by dividing the amount of the exempt property by the total of such taxable property and exempt property; if the result is 20 percent or more, the school district is eligible, otherwise not, unless it qualifies temporarily under section 1.*

Sec. 4. Minnesota Statutes 1957, Section 128.22, Subdivision 6, is repealed.

Approved April 24, 1959.
