sage of this act based on the provisions of this act shall take effect on January 1, 1955, or after the receipt by the association of the proceeds of the first annual levy authorized herein on April 17, 1953.

- Sec. 7. Laws 1953, Chapter 399, Section 30, is repealed.
- Sec. 8. This act takes effect when approved by a majority of the governing body of the city of Virginia and upon compliance with Laws 1959, Chapter 368.

Approved April 17, 1961.

CHAPTER 421—H. F. No. 1518

[Not Coded]

An act relating to towns in the counties of Carver and Scott; conferring certain village powers on these towns.

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

- Section 1. Towns of Scott and Carver county; village powers. Any town in Carver or Scott county shall have and possess the same power and the same authority now possessed by villages in this state under the laws of this state in so far as such powers are enumerated in Minnesota Statutes, Section 412.221, Subdivisions 3, 6, 8, 9, 11, 14, 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 28, 29, and 32, also the powers enumerated in Minnesota Statutes, Sections 412.111, 412.191, Subdivision 4, 412.231, 412.491, 412.851, 412.871, and 471.62. The town board thereof may adopt, amend, or repeal such ordinances, rules, and bylaws for any purposes so enumerated as it deems expedient.
- Sec. 2. This act takes effect in Carver or Scott county when approved by a majority of the county board of the respective county and upon compliance with Laws 1959, Chapter 368.

Approved April 17, 1961.

CHAPTER 422-H. F. No. 1520

An act relating to tax rates used for county purposes in certain counties; amending Minnesota Statutes 1957, Section 275.09, Subdivision 2.

Changes or additions indicated by italics, deletions by strikeout.

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

- Section 1. Minnesota Statutes 1957, Section 275.09, Subdivision 2, is amended to read:
- Subd. 2. County purposes. There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists for county purposes, such amount as is levied by the county board. In any county with not less than 100,000 inhabitants the rate of tax for general revenue purposes shall not exceed five mills, and in any county with less than 100,000 inhabitants except any county having over 16,000 and less than 17,000 inhabitants according to the 1950 federal census and over 15 and less than 18 full and fractional congressional townships, the rate of tax for general revenue purposes shall not exceed ten 15 mills, unless this maximum mill levy will not raise a sum equal to the amount specified in this subdivision for each county of less than 30,000 inhabitants according to the following classifications:
- (a) In any county with less than 10,000 inhabitants, \$110,000 \$125,000.
- (b) In any county with 10,000 but less than 20,000 inhabitants, \$120,000 \$150,000. In addition thereto, for the sole purpose of appropriating money as authorized in Minnesota Statutes, section 376.08, there may be levied, in any year, an additional sum not exceeding \$65,000.
- (c) In any county with 20,000 but less than 30,000 inhabitants, \$130,000 \$160,000;
- (d) In any county with 30,000 but less than 40,000 inhabitants, \$110,000.
- (c) In any accounty with more than 40,000 inhabitants, \$160,000, based upon the last preceding taxable valuation of such county, in which case the county board may levy in such rate as will raise the amount levied by the board to, but not exceeding said sum;. provided, however, that

In any county where the expenditures have exceeded the amount authorized to be levied under the provisions of this section for any year or years prior to 1957 1961, the county board may include the amount of deficit caused by such expenditures in the levy for the year years 1957 1961 or 1958 1962, in addition to the amount hereinbefore provided; provided further, that This subdivision shall not af-

Changes or additions indicated by italics, deletions by strikeout.

fect the maximum tax levy for general revenue purposes in any county in which a higher maximum is now permitted by law- nor shall it be construed as superseding any other act enacted by the 1961 session of the legislature relating to the same subject.

(f) In any county having an assessed valuation of over \$1,750,000 and less than \$2,500,000, exclusive of money and credits, and having over 14,000 inhabitants according to the 1950 census and having less than 75 full and factional congressional townships, \$120,000. In addition thereto,

For the sole purpose of appropriating money as authorized by Minnesota Statutes, Section 376.08, there may be levied, in any year, an additional sum not exceeding \$63,000 \$65,000.

Approved April 17, 1961.

CHAPTER 423—H. F. No. 1571

[Not Coded]

An act relating to the issuance and sale of bonds or certificates of indebtedness by Lac qui Parle county to provide funds for the construction, alteration, repair, and improvement of necessary buildings for county fair purposes, and for the purpose of aiding county agricultural societies in defraying financial obligations, and providing the method for paying such obligations at maturity.

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

Section 1. Bond issues for certain purposes. The county of Lac qui Parle may issue bonds or certificates of indebtedness and sell the same, without a vote of the people of the county, as herein provided, for any one or more of the following purposes: (1) to construct, alter, repair, and improve necessary buildings for county fair purposes; (2) to assist any county agricultural society of such county which is a member of the state agricultural society in constructing, altering, repairing, and improving necessary buildings used for county fair purposes; and (3) to aid any such county agricultural society to defray its financial obligations now or hereafter incurred. The amount of such bonds at par value or the amount of such certificates of indebtedness shall not

Changes or additions indicated by italics, deletions by strikeout.