

CHAPTER 704—H. F. No. 1776

[Not Coded]

An act relating to lands for military and naval purposes and appropriating moneys therefor.

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

Section 1. Military and naval lands; school aids. There is appropriated from the general revenue fund in the state treasury to the military and naval land fund created by Laws 1951, Chapter 511, the sum of \$500,000, or so much thereof as may be necessary for the cost of acquisition of land under Laws 1951, Chapter 511, as amended by Laws 1953, Chapter 642, and any acts amendatory thereof and the expenses incident thereto, which amount is in addition to any amount remaining out of any appropriations heretofore made to the military and naval land fund.

Sec. 2. Subdivision 1. In order to provide state aid to school districts having an outstanding bonded indebtedness and which are located either in whole or in part within the area acquired for military or naval training purposes under Laws 1951, Chapter 511, as amended by Laws 1953, Chapter 642 and any acts amendatory thereof, there is hereby appropriated and made available out of the appropriations of this act, to be expended by the adjutant general such sums as may be necessary to comply with the provisions of this section.

Subd. 2. On or about May 10 of the year following the acquisition of lands for military or naval training purposes, and on or about the same date in each year thereafter for a total of twenty-five consecutive years, the adjutant general after consultation with the commissioner of education and the county auditor of any county in which the land acquired is situated shall estimate the amount of taxes which would have been levied against the acquired lands for outstanding-bonded indebtedness for school purposes incurred prior to the passage of this act, if such lands were subject to taxation. He shall then offer to each school district the proportionate amount of his estimate of such taxes conditioned upon such school district reducing its actual levy for school bond and interest purposes for that year in the amount of the offer. If such school district accepts the offer of the adjutant general and furnishes him with a certified copy of the resolution of its board agreeing to reduce its levy in ac-

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cordance with the terms and conditions of the offer, he shall certify the fact thereof to the state auditor who shall draw his warrant upon the state treasurer payable from the general revenue fund to the school district in the amount of the offer.

Subd. 3. When the properties of any school district in this state are detached from such school district because they comprise a part of or are located on lands acquired for military or naval training purposes, such district shall receive annually an allocation from the proceeds of income taxes in the amount that would be produced by a tax on such detached properties at the current tax rate for school purposes in the school district.

Subd. 4. For the purposes of determining the amount of this refund, the value of such properties shall be set at thirty-five percent of their full and true value except that in no case shall the assessed value of said properties for this purpose exceed such an amount as when added to the assessed value of all other property in the school district exceed \$2,600 per resident pupil unit.

Subd. 5. In the determination of the amounts to which the school districts shall be entitled in this distribution of any state aids that are based upon total valuation per pupil this valuation shall not be included.

Subd. 6. In no case shall the amount so allotted from the proceeds of income taxes in any year exceed 20 percent of the amount levied in the school district for school purposes.

Subd. 7. Any school district desiring to take advantage of this section shall apply in writing for its allocation to the state auditor on or before the first of August of each year. Such application shall be accompanied by the following information:

(1) The full and true valuation, as determined by the assessment next preceding the year during which such application is made, of all properties which have been detached from the school district because they comprise a part of, or are located on land acquired for military or naval training purposes.

(2) The assessed value as of the first of May of the next preceding year of all property in the school district subject to ad valorem taxation.

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(3) The current tax rate for school purposes in the school district.

(4) The amount levied in the school district for school purposes for the current year.

(5) The number of resident pupil units in average daily attendance during the current school year.

The clerk of the board of the school district shall apply to the county auditor of the county in which the school district is located for the information called for in paragraphs (1), (2), (3), (4). The county auditor shall forthwith ascertain and certify the information and shall transmit the information to the clerk.

The clerk of the board of the school district shall apply to the commissioner of education for the information called for in paragraph (5). ~~The commissioner shall forthwith ascertain and certify the information and shall transmit the information to the clerk.~~

Subd. 8. The state auditor shall immediately consider the matter and determine whether or not such district is entitled to an allocation under the provisions of this section, and if he finds that the school district is entitled to an allocation he shall determine the amount to which it is entitled within the limitations of this section and shall draw his warrant upon the state treasurer, in favor of such school district for the amount to which it is so entitled, and deliver the same thereto, taking proper vouchers or receipts therefor.

Approved April 20, 1961.

CHAPTER 705—H. F. No. 1779

[Not Coded]

An act relating to tax levies for the county of Ramsey; repealing Laws 1959, Chapter 623.

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

Section 1. **Ramsey county; tax levies.** Effective January 1, 1962, Ramsey county may levy annually on each dollar of taxable property, except such as is by law otherwise taxable as assessed and entered on the tax lists, a tax

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