established for non-residents, except that he shall be entitled to have the amount of school taxes which he pays to the support of said district applied in payment of said tuition and transportation fees. Nothing in this subdivision shall be so construed as to authorize any person who may receive any of the benefits or privileges to vote at any school district meeting of the school district within which he may receive such benefits or privileges, but of which he is not a member.

Approved April 23, 1947.

## CHAPTER 493-S. F. No. 593

An act relating to county agricultural societies; amending Minnesota Statutes 1945, Sections 38.02 and 38.04.

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

Section 1. Minnesota Statutes 1945, Section 38.02, is amended to read as follows:

38.02. Aid to county agricultural societies. Subdivision All sums hereafter appropriated to aid county and district agricultural societies and associations shall be distributed to the following named agricultural societies or associations: Aitkin County Agricultural Society, Anoka County Agricultural Society, The Becker County Agricultural Society and Fair Association, Beltrami County Agricultural Association, The Benton County Agricultural Society, Big Stone County Agricultural Society, Blue Earth County Agricultural Society, Mankato Fair and Blue Earth County Agricultural Association, Brown County Agricultural Society, The Carlton County Agricultural and Industrial Association, Farmers' Co-operative Agricultural Society of Carver County, Cass County Agricultural Association, Cass County Agricultural Society, Chippewa County Fair Association, The Chisago County Agricultural Society, Clay County Fair and Agricultural Association of Barnesville, Clay County, Minnesota, Clearwater County Agricultural Society, Cook County Agricultural Society, Cottonwood County Agricultural Society, The Crow Wing County Agricultural Society, Crow Wing County Fair Association, Dakota County Agricultural Society, The Dodge County Agricultural and Mechanical Society, Douglas County Agricultural Association, Faribault County Agricultural Society, Fillmore County Agricultural Society. Free-

born County Agricultural Society, Goodhue County Agricultural Society and Mechanic Institute, Cannon Valley Fair Association, Grant County Agricultural Association, Hennepin County Agricultural Society, Houston County Agricultural Society, Hubbard County Agricultural Association, Shell Prairie Agricultural Association, The Isanti County Agricultural Society, Itasca County Agricultural Association, The Fair Association of Jackson County, Minnesota, Kanabec County Agricultural Society, Kandiyohi County Fair Association, Kittson County Agricultural Society, The St. Vincent Union Industrial Association, Koochiching County Agricultural Association, Northern Minnesota District Fair Association, Lac qui Parle County Agricultural Society, Lake of the Woods County Fair Association, Lake County Agricultural Society, The LeSueur County Fair Association, The Lincoln County Agricultural Society and County Fair Association, Lyon County Agricultural Society, McLeod County Agricultural Association, Mahnomen County Agricultural Society, Marshall County Agricultural Association, Martin County Agricultural Society, Meeker County Agricultural Society, The Mille Lacs County Agricultural Society, Morrison County Agricultural Association, The Morrison County Agricultural Society, Mower County Agricultural Society, The Murray County Agricultural Society, Nicollet County Agricultural Society, Nobles County Fair Association, The Agricultural Society of Norman County, Minnesota, Olmsted County Agricultural Association, Otter Tail County Agricultural Society and Fair Association, Perham Agricultural Society, The Pennington County Agricultural Society, Incorporated, Pine County Agricultural Society, Pipestone County Agricultural Society, The Polk County Agricultural Fair Association, Northwestern Minnesota Agricultural Association, Pope County Agricultural Society, Ramsey County Agricultural Society, Red Lake County Agricultural Society. Redwood County Agricultural Society, The Renville County Agricultural Society, Rice County Agricultural Society, Agricultural Society of Rock County, The Roseau County Agricultural Society, The Saint Louis County Agricultural Fair Association, The St. Louis County Community Fair Association of Proctor, Scott County Agricultural Society, Scott County Good Seed Association, The Sherburne County Agricultural Society, Sibley County Agricultural Association, Agricultural Society of Stearns County, Steel County Agricultural Society, Stevens County Agricultural Society, Swift County Fair Association, Todd County Agricultural Society, Traverse County Agricultural Association, The Wabasha County Agricultural Fair Association, Wadena County Agricultural Society, Waseca

County Agricultural Society, Washington County Agricultural Society, Watonwan County Agricultural Society, Wilkin County Agriculture Society, Winona County Agricultural and Industrial Association, Wright County Agricultural Fair Association, The Yellow Medicine County Fair Association, when not receiving specific state appropriations, pro rata, to be paid out in premiums at the fairs of only such society or association as have an annual membership of 25 or more, maintain an active existence, hold annual fairs on grounds owned, leased, or controlled for county or district fair purposes by the society or association, or by the governmental subdivision where such fair is held; provided, that no such organization shall receive from the state during any one year more than it has paid out to its exhibitors for premiums during the year; and, provided, further, that except as hereinafter provided no such county or district agricultural society shall receive in any year from the state, for the purpose of reimbursing it for the amount of premiums paid at its fairs, a sum in excess of \$1,700, not over \$700 of which shall be for premiums paid for 4 H Club exhibits, provided, however, any society or association which shall pay out to exhibitors for premiums a sum in excess of \$3,000 in any one year. such society or association shall receive in addition to said sum of \$1,700, additional state aid equal to 50 per cent of such excess over \$3,000. Such pro rata distribution shall be in accordance with the following method: the premiums paid out by these societies or associations, after excluding therefrom the payments made for horse races, ball games, and amusement features of any nature, as hereinafter provided, shall be added together, but in case any society or association shall have paid out a sum in excess of \$1,700 in making such total amount, the sum of \$1,700 shall be taken in place of the amount actually paid out. The total amount available for distribution shall be divided by such total amount of premiums paid out and the rate per cent for distribution thus arrived at, but if this shall exceed 100 per cent, the same shall be reduced to 100 per cent. The amount of the premiums so paid out by each society shall then be multiplied by this rate, and the amount each society shall receive shall be in that manner determined, but the sum of \$1,700 shall be so multiplied by the rate in case of any society which shall have actually paid out in a sum in excess of \$1,700. All payments authorized under the provisions of this chapter shall be made only upon the filing by the public examiner with the state auditor of a certificate of examination, in which the public examiner shall certify that he has caused an examination to be made of the records and accounts of the agricultural society

making application for state aid and that it has in every respect complied with the requirements of this chapter relating to state aid. Upon receipt of the certificate of examination by the public examiner, it shall be the duty of the state auditor to draw his voucher in favor of the agricultural society for the amount to which it is entitled under the pro rata distribution of any appropriations made for the purpose of state aid to such societies. As used herein the term premium shall mean the actual amount paid to an exhibitor by such organization, pursuant to its premium list as adopted and published at least three weeks in advance of the opening day of its fair, as an award for the merit of an entry exhibited by him at the annual fair.

- Subd. 2. Accounting methods; duty of public examiner. It shall be the duty of the public examiner to prescribe uniform forms and methods of accounting to be used by agricultural societies, and no such society shall be entitled to state aid under the provisions of this chapter, unless it has complied with the orders and instructions of the public examiner with respect to the use of the accounting forms and methods so prescribed by the public examiner.
- Subd. 3. Certification by state auditor; certain payments excluded. Any county or district agricultural society which may have held its second annual fair shall be entitled to share pro rata in such distribution. The state auditor shall certify to the secretary of the state agricultural society, on or before January fifth of each year, a list of all county or district agricultural societies that have complied with this chapter, and which are entitled to share in such appropriation. All payments hereunder shall be made on or before December 20th of the year in which the fair is held; provided, that in determining the amount to be paid to any society or association under this section, the state auditor shall exclude all payments made by the society or association as premiums or purses for, or in horse races, ball games, and amusement features of any nature.
- Sec. 2. Minnesota Statutes 1945, Section 38.04, is amended to read as follows:
- 38.04. Annual meetings; reports. Every county agricultural society shall hold an annual meeting for the election of officers and the transaction of other business on or before the third Tuesday in November, each year, at which time its secretary shall make a report of its proceedings for the preceding year; this report shall contain a statement of all transactions at its fairs, the numbers of entries, the amount

and source of all moneys received, and the amount paid out for premiums and other purposes, and show in detail its entire receipts and expenditures during the year.

The treasurer shall make a comprehensive report of the funds received, paid out, and on hand, and upon whose order paid. Each secretary shall cause a certified copy of his annual report to be filed with the register of deeds of the county and the state auditor on or before the first day of November, each year.

Approved April 23, 1947.

## CHAPTER 494—S. F. No. 642

An act relating to platting of irregular tracts of real estate and amending Minnesota Statutes 1945, Section 272.19.

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

Section 1. Minnesota Statutes 1945, Section 272.19, is amended to read as follows:

272,19. Platting of irregular tracts. Where any tract or lot of land is divided into parcels of irregular shape, which cannot be described except by metes and bounds, the owners thereof, upon notice thereof being given by the county auditor, which notice shall be served upon such owner personally or by registered mail, shall have such land platted into lots, a survey being made when necessary, and the plat recorded, and a duplicate filed with the county auditor. If the owner fails so to do within 30 days after such notice, the county surveyor, upon the request of the county auditor, shall make such plat. Where such lands proposed to be platted are wholly within the limits of any incorporated city or village, adjacent to any city of the first class, and such city or village maintains a registered land surveyor, the county auditor shall direct such registered land surveyor to make such plat. Such plat shall be made from the records of the register of deeds, if practicable; but, if not practicable, the county surveyor, or if such lands are within the limits of any incorporated city or village adjacent to a city of the first class, the registered land surveyor, if one is maintained by such city or village, shall make and certify the necessary survey and plat, which the county auditor shall file for record with the register of deeds, and a duplicate thereof shall be filed in