

The state auditor shall deduct from the total amount apportioned to each such city, village or town the amount due the state as indicated by such statement, and shall draw his warrant upon the state treasury for the balance of the amount of such taxes due to each county and to each of the cities, villages, towns and taxing districts of such county in favor of the treasurer of such county, and shall transmit the same to each county treasurer and shall advise the county auditor of each such county of the payment thereof.

Thereupon the county auditor of each such county shall apportion, distribute and give due credit for such money so transmitted to the treasurer, and the county treasurer of each such county shall pay the same to the several taxing districts as they may be entitled thereto, and, in case the same is applicable to several funds, to the particular fund to which the real estate taxes of such taxing district are apportioned and divided.

The taxes on the property of each such railroad company so received shall in all cases be apportioned and divided the same as if paid as a tax upon real estate situated in the respective taxing districts in which such railway line or the property thereof used for railway purposes is situated.

Not to modify or amend existing laws.—Sec. 6. Nothing herein contained shall in any manner modify or amend any existing law so far as it applies to the taxation of street railways or ordinary commercial steam railroads, nor in any manner affect or change the apportionment of any of the taxes upon the gross earnings of such ordinary commercial steam railroads.

Sec. 7. All acts and parts of acts inconsistent herewith are hereby repealed.

Sec. 8. This act shall take effect and be in force from and after its passage.

Approved April 22, 1909.

CHAPTER 455—H. F. No. 683.

An Act to amend Section 1361 of the Revised Laws of 1905, defining the value of teachers' certificates issued by the State University and diplomas from the State Normal Schools, and to repeal Section 1369 of the Revised Laws of 1905, relating to the validity of teachers' certificates issued by the State University.

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

Validation of certificates from state university.—Section 1. That section 1361 of the Revised Laws of 1905 be and the same is hereby amended to read as follows:

Certificates of graduation from the state university issued to graduates of the college of education and to those graduates from its college of science, literature and art, (or its college of agriculture) who have taken specified courses in the college of education, shall be valid as first grade professional certificates for two years from their date, and at the expiration of two years of actual successful teaching, such certificates, endorsed by the president of the university and the state superintendent, shall have the force of permanent first grade professional certificates.

From state normal schools or department of agriculture.—Sec. 2. Diplomas issued to graduates of the state normal schools (or of the teachers' course in the department of agriculture of the state university) shall be valid as first grade certificates for two years from their date, and at the expiration of two years of actual, successful teaching, such diplomas, endorsed by the president of the school granting them, and the state superintendent, shall have the force of first grade certificates for life.

Elementary diplomas.—Sec. 3. Elementary diplomas granted by a state normal school upon the completion of such portion of the course of study as may be prescribed therefor by the normal school board, shall be valid as first grade certificates for the period of three years from their date, and shall not be renewable; except that any holder of such an elementary diploma may have the force and effect thereof, as such first grade certificate, extended for a further period of three years, by the completion of an additional one year of work in a Minnesota state normal school, and the certificate of endorsement thereon by the president of such school and the state superintendent; *provided*, that the provisions of this section shall not apply to persons now holding Minnesota elementary normal school diplomas, nor to any student heretofore enrolled in a Minnesota state normal school who shall be graduated prior to September 1, 1911.

To be endorsed by superintendent of public instruction.—Sec. 4. The holders of certificates from the state normal schools, showing the completion of two years of prescribed work in such schools, shall be entitled to have such certificates endorsed by the superintendent of public instruction and thereby given the full force and effect of a second grade certificate.

Sec. 5. Section 1369 of the Revised Laws of 1905 is hereby repealed.

Sec. 6. This act shall take effect and be in force from and after its passage.

Approved April 23, 1909.