

*terial, supplies, board, equipment and necessary expenses incident to the construction of certain state rural highways.*

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

Section 1. **County Boards may settle claims in certain cases.**—Where the county board of any county in this state, or the judge of any of the district courts therein, in pursuance of Chapter 254 of the Laws of 1911 and any acts amendatory thereof, has heretofore established, constructed or improved or attempted to establish, construct or improve any state rural highway within such county, or partly within such county, or any other county or counties and work has prior to January 1, 1917, been actually done thereupon within such county, or material, supplies, board or workmen, or necessary equipment have been furnished for or in the construction or improvement of any such rural highway within the county or necessary expenses incidental to such construction have been incurred during the years 1915 and 1916, and claims have thereafter been preferred against such county therefor; that then and in each such case the county board of such county, in its discretion, is hereby authorized and empowered to audit, compromise, settle and pay such claims out of the appropriate fund or funds of such county.

Sec. 2. All bills and claims validated and allowed by the provisions of this Act shall in no way be made a claim against the State of Minnesota pursuant to Chapter 259, Laws of 1911, or otherwise.

Sec. 3. This Act shall not affect any actions or appeals now pending in which the validity of any such claim is in issue.

Approved April 16, 1927.

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#### CHAPTER 243—H. F. No. 1026.

*An act relating to supplemental aid to school districts.*

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

Section 1. **Supplemental aid to certain school districts.**—That whenever it shall be made to appear to the State Board of Education by any school district applying for supplemental aid under Section 9, Chapter 467, Laws 1921, as now or hereafter amended, that there has been included in the taxable property of such district property owned by a municipality, and such municipality has failed to pay the tax levied upon said property or against said municipality by reason of such ownership, or any part thereof, before it becomes subject to a

penalty under the law, and such municipality has evinced an intention to contest the question of whether such property is subject to taxation, and the assessed valuation of such property exceeds one-fifth of the total assessed valuation of such district, the board shall deduct from the total assessed valuation of the district so much thereof as shall be represented by the assessed valuation of such property, for the purpose of ascertaining whether the tax levy of such district for maintenance only exceeds 20 mills and for the purpose of determining the amount which a 20 mill tax levy will yield, and shall compute, determine and distribute such aid upon such basis.

Sec. 2. **Refundments.**—If the said tax shall be paid by said municipality after any such aid has been paid under the provisions of section one hereof, the district shall upon receipt of such proceeds refund to the state therefrom the amount of the aid so received under the provisions of said section one.

Approved April 14, 1927.

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#### CHAPTER 244—H. F. No. 1327.

*An act creating an interim commission composed of House and Senate members and gubernatorial appointees; authorizing and directing such commission to make a study and investigation in respect to afforestation and reforestation of lands, delinquent real estate taxes, and finances of counties and taxing districts, in the forest areas of this state; requiring such commission to make report thereon with its recommendations, to the Legislature at its next regular session; and appropriating money to defray expenses incurred pursuant to this act.*

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

Section 1. **Afforestation and reforestation interim commission created.**—There is hereby created an interim commission which shall consist of five members of the house of representatives appointed by the speaker thereof, five members of the senate appointed by the president thereof, and one other person appointed by the governor together with the president of the senate and speaker of the house who shall be ex-officio members, all of whom shall be members of such commission until its report hereinafter mentioned shall have been made to and received by the legislature at the next regular session thereof. Of the members of the legislature appointed to such commission, one shall be appointed from each congressional district in the state. Said commission shall select from its members a chairman and a vice-chairman, and may employ and pay a secretary who shall not be a