

Nothing in this section contained, however, shall authorize such treasurer to charge any amount whatever for certifying to taxes on a deed to be recorded or for information with reference to the current tax on any subdivision of land in his county where no certificate thereof is necessary or required, provided, that the provisions of this act shall not apply to counties having a population of more than *two hundred thousand*.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 19, 1927.

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CHAPTER 267—S. F. No. 386.

*An act relating to the maximum of annual tax levy in cities of the fourth class now or hereafter organized and operating under a home rule charter.*

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

Section 1. **Tax levy for sinking fund.**—The governing body of any city of the fourth class now or hereafter organized and operating under a Home Rule Charter adopted pursuant to Section 36, Article 4, of the Constitution of this State, and which said Charter provides that the annual tax levy upon all the property in said city shall not exceed 20 mills, may, notwithstanding said maximum of annual tax levy, levy not to exceed 3 mills annually in addition to said 20 mills for the purpose of creating a fund with which to retire outstanding bonds of any such city. All monies derived from any such additional levy shall be used only for the purpose of retiring outstanding bonds of any such city.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 19, 1927.

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CHAPTER 268—S. F. No. 387.

*An act authorizing the school board of any school district in this state, whose limits are co-extensive with the limits of any city now or hereafter having fifty thousand inhabitants or more, to establish, maintain or discontinue a junior college to consist of not more than two years of college work beyond a four year high school course and to charge tuition fees for instruction in such junior college.*

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

**Section 1. Junior colleges may be established.**—In any school district in this state, whose limits are co-extensive with the limits of any city of fifty thousand inhabitants or more, the school board may by majority vote of all its members, or when authorized so to do by a majority vote of the electors of any such school district voting on the proposition, establish, maintain or discontinue a Junior College, to consist of not more than two years of college work beyond a four year high school course, and may charge such tuition fees for instruction in such Junior College, as shall be fixed by any such school board.

**Sec. 2. State Department of Education to have control.**—The State Department of Education shall have the same supervision, control and powers over any such Junior College, when established hereunder, as it now has over other departments of the public school system of this state.

Any such school board shall have authority to make use of any existing school buildings, or school equipment, or may provide any necessary building or buildings or equipment, for the establishment and maintenance of any such Junior College.

**Sec. 3. Inconsistent acts repealed.**—All acts and parts of acts inconsistent with the provisions of this act are hereby expressly repealed.

Approved April 19, 1927.

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#### CHAPTER 269—S. F. No. 398.

*An act relating to the assessment and taxation of the personal property of transient merchants.*

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

**Section 1. Taxation of property of transient merchants.**—Whenever any person, firm, or corporation shall, subsequent to May 1 of any year, bring or send into any assessment district any stock of goods or merchandise to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such district, the owner, consignee, or person in charge of such goods or merchandise shall immediately notify the assessor of the district, and thereupon such assessor shall at once proceed to value and assess such stock of goods or merchandise in the same manner as like property is valued and assessed and certify the assessment thereof to the county auditor; but no such property shall be assessed in this state more than once in the same year.