

CHAPTER 143—H. F. No. 161

An act to provide relief for county school districts organized under Laws 1929, Chapter 9, in which the full value of the property which is exempt from local taxation because taxes thereon are paid under the gross earnings tax laws is greater than the taxable value of all other non-exempt real and personal property, exclusive of moneys and credits.

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

Section 1. Certain school districts to receive state aid.—Any county school district organized under Laws 1929, chapter 9, in which the full value of all property which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax laws exceeds the taxable value of all other non-exempt real and personal property, exclusive of moneys and credits, shall be entitled to receive from the state treasury, in addition to all other state aid or relief, such an amount annually as would be produced by computing a tax of one-fourth of the current tax rate for county school district purposes upon the full value of such property which is exempt from local taxation because of the provisions of the gross earnings tax laws. Provided, that no county school district receiving relief hereunder shall be entitled to receive any aid under Laws 1921, chapter 271. Provided further, that the amount which any county school district shall receive under this act shall not exceed \$15.00 per pupil enrolled therein.

Sec. 2. Must apply to department of education.—Any such county school district desiring to take advantage of this act shall apply in writing therefor to the Department of Education, and such application shall contain the following facts:

(a) The valuation of the property in said county school district not subject to local taxation because the same is subject to taxation under the gross earnings tax law. Railroad valuation shall cover all railroad property located in said county school district except rolling stock, main tracks, and fills or bridges supporting the same.

(b) The value of all real and personal property, exclusive of moneys and credits, within any such county school district, subject to local taxation.

(c) The rate of taxation in mills for county school district purposes for the current and next preceding year.

(d) The total amount spent for all school purposes by any such county school district for the last preceding year, and an estimate of the expenses for the county school district purposes for the current year.

The information called for in paragraph (a) shall be ascertained and certified, upon the request of any such county school district, by the railroad and warehouse commission; and the information called for in paragraphs (b) and (c) shall be certified by the county auditor of the county in which such county school district is situated; and the information called for in paragraph (d) shall be certified by the clerk of the county school district.

Sec. 3. Department of education to fix amount.—The Department of Education shall immediately consider said matter and determine whether or not any such school district is entitled to aid under the provisions of this act, and if it finds that any such school district is entitled to such aid, it shall determine the amount to which such county school district is entitled within the limitations of this act, and shall certify said amount to the State Auditor, who shall draw a warrant upon the State Treasurer in favor of any such county school district for the amount to which it is so entitled and deliver the same to said county school district, taking proper voucher or receipt therefor.

Approved April 13, 1931.

CHAPTER 144—H. F. No. 234

An act to amend Laws 1927, Chapter 390, Section 1, said chapter being entitled, "An act creating a commissioner of registration and providing for the registration of qualified voters in all villages now or hereafter having a population of more than 9,000 and \$14,000,000 valuation, and in all cities now or hereafter having a population of more than 7,000 and an assessed valuation of more than \$14,000,000," providing for changing the classification thereof and for the continuance of systems of registration established thereunder.

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

Section 1. Commissioner of registration.—That Laws 1927, Chapter 390, Section 1, Subdivision (a) and (b) be, and the same hereby is amended to read as follows: