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

Section 1. Old age assistance in certain counties.—Any county in this state having a taxable assessed valuation, exclusive of moneys and credits, of less than \$3,250,000 according to the latest annual report of the Minnesota State Tax Commission and having more than 95 full and fractional congressional townships and having a population of not less than 14,000, or more than 16,000, according to the latest Federal census, who failed to levy sufficient taxes and fix a sufficient tax rate for old age assistance for the year 1938 pursuant to Special Session Laws 1937, Chapter 55, shall not be required to certify to the state agency that such county levied an amount of money for the year 1938, which, if collected, would have been sufficient to pay old age assistance therein for the year 1938 as provided in section 3 therein; but any such county shall otherwise fully comply with the provisions of said section 3; but nothing herein contained shall be construed to exempt any such county from fully complying with the provisions of section 3 thereof for any subsequent years.

Approved April 14, 1939.

CHAPTER 261-S. F. No. 1377

An act relating to the improvement of lakes wholly or partly within certain cities of the fourth class and authorizing levying of taxes on issuance of bonds therefor.

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

Section 1. Lake improvement in certain counties.—In any city of the fourth class however organized now or hereafter having a population of not less than 6,000, nor more than 8,000, and its land and personal property has an assessed valuation of not less than \$2,000,000, nor more than \$2,250,000, the governing body, by a majority vote may provide for the dredging and beautifying of any lake either wholly or partially within its boundaries, and to that end may spend money already in its treasury or vote taxes, or issue bonds therefor, not however exceeding a maximum of \$30,000. If bonds are issued they shall be in such denominations, and bear such interest, and mature at such times as the governing body may determine, but they may only be sold to the highest responsible bidder after publication for ten days in a legal newspaper in such city, of a notice inviting bids.

Approved April 14, 1939.