

## CHAPTER 375—H. F. No. 1623

*An act to provide a levy of taxes for state purposes for the fiscal years ending June 30, 1940, and June 30, 1941.*

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

**Section 1. Tax levy for 1940 and 1941.**—For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1940, there is hereby levied on all taxable property of the state a tax of such a number of mills that the same when added to the total number of mills of general property taxes for state purposes authorized to be imposed by all other statutes shall not exceed ten mills.

**Sec. 2. Limit of levy.**—For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1941, there is hereby levied on all taxable property of the state a tax of such a number of mills that the same when added to the total number of mills of general property taxes authorized to be imposed by all other statutes shall not exceed ten mills.

**Sec. 3. Limit of levy.**—Under no circumstances shall the State Auditor certify to the county auditors a higher total rate of general property tax for all state purposes for the fiscal year ending June 30, 1940, than ten (10.00) mills or a higher total rate of general property tax for all state purposes for the fiscal year ending June 30, 1941, than ten (10.00) mills.

Approved April 21, 1939.

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CHAPTER 376—S. F. No. 180

*An act providing aid to certain school districts and appropriating money therefor.*

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

**Section 1. Aid to certain school districts.**—The state shall pay to each school district wherein any lands were exempt from taxation during the years 1937 and 1938, or during any one or more of said years, by reason of the title thereto having been acquired by the state in the operation of the rural credits system, an amount equal to the amount that would have been produced by a tax upon the valuation of such lands, as fixed by the last assessment thereof, at the rate at which non-exempt lands were taxed for such school district purposes, during each of such years as said lands were so exempt from

taxation, the amount to be determined as hereinafter provided.

**Sec. 2. County Auditor to certify to State Auditor.**—The county auditor of any county or counties in which any school district entitled to aid hereunder is situated shall, on or before June 30, 1939, certify to the state auditor a statement of the facts entitling such school district to aid hereunder. Such certificate, in addition to any other information required by the state auditor, shall contain a statement of the following facts:

(a) A list of the lands in such district to which the state had acquired title as hereinbefore set forth, with the date title was so acquired, and if such lands had been sold by the department of rural credits, the date of sale thereof;

(b) The valuation of each tract of such land according to the last assessed valuation thereof;

(c) The rate of the tax levy in mills for such school district purposes during each of said years.

**Sec. 3. Department of Rural Credits to check statements.**—The state auditor shall transmit such statement to the department of rural credit which shall check the information given therein and shall certify to the correctness thereof if found correct; otherwise shall make and file with the auditor a certificate correctly setting forth the information above called for so far as revealed by the records of such department.

**Sec. 4. State Auditor to compute aid.**—The state auditor shall thereupon compute the amount of aid to which each such school district is entitled hereunder and shall cause the amount of such aid to be paid to the treasurer of such school district as other moneys of the state are expended.

**Sec. 5. When title is acquired.**—For the purpose of this act, in the event of foreclosure of mortgages by the state, title is acquired upon the expiration of the period allowed by law for redemption by the mortgagor or lien claimants who have served notice of intention to redeem as provided by law.

**Sec. 6. Lands excluded.**—Any land upon which the school district taxes were paid for any of the years mentioned herein shall be excluded for such year in calculating the aid to which any such school district shall be entitled hereunder.

**Sec. 7. Definitions.**—The words "school district" as used herein shall include all school districts regardless of the manner of organization.

**Sec. 8. Appropriations.**—The unexpended balance remaining of the amounts appropriated by Laws 1931, Chapter 410, Laws 1933, Chapter 406, and Laws 1935, Chapter 323, Laws 1937, Chapter 425, are hereby reappropriated and the further sum of \$40,000.00, or so much thereof as may be necessary is hereby transferred and reappropriated from the balance remaining in the appropriation heretofore made in Laws 1933, Chapter 426, Section 9, Item 5, to carry out the provisions of this act for the year ending June 30, 1940. If the amounts herein appropriated are insufficient to pay the aid authorized hereby in full, the state auditor shall apportion the amount available in proportion to the amounts to which such school districts are entitled as shown by such certificates.

Approved April 21, 1939.

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CHAPTER 377—S. F. No. 290

*An act defining wilful trespass of property and providing penalty therefor.*

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

**Section 1. Willful trespass a misdemeanor.**—Every person who has no right of possession and who refuses to depart from and surrender possession of property when ordered to do so by the owner thereof and who thereafter wilfully continues to trespass upon said property shall be guilty of a misdemeanor, provided, however, that this Act shall not apply in any case where immediately prior thereto there existed between the owner and the person in possession the relationship of landlord and tenant, vendor and vendee, or mortgagor and mortgagee or their respective successors or assigns.

Approved April 21, 1939.

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CHAPTER 378—S. F. No. 483

*An act concerning the meaning of failure of issue, to remove uncertainty and doubt therefrom, and to repeal Mason's Minnesota Statutes of 1927, Section 8052.*

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

**Section 1. Definitions.**—Unless a different intent is effectively manifested, whenever property is limited upon the