

issue; provided further, the total principal amount of bonds issued hereunder shall not exceed \$131,000."

Sec. 3. Law amended.—Mason's Supplement 1940, Section 1108-61, is hereby amended to read as follows:

"1108-61. Purposes for which bonds may be used.—The proceeds of any and all bonds issued and sold under the authority of *Mason's Supplement 1940, Section 1108-57 to 1108-62, inclusive, as amended*, shall be used for the purposes hereinbefore enumerated. *All contracts heretofore entered into by any such town board, all expenditures made, and all bonds issued under the provisions of Mason's Supplement 1940, Sections 1108-57 to 1108-62, inclusive, are hereby legalized and made valid obligations of such towns."*

Sec. 4. Title amended.—The title to Laws 1939, Chapter 287, is hereby amended to read as follows:

An act to authorize the board of supervisors of certain towns to construct *waterworks, sewers and sewage disposal plants*; to pay therefor from the general revenue funds of such towns or in case such funds are insufficient, to issue and sell bonds *not to exceed \$131,000* for that purpose and to *validate contracts and bonds heretofore executed*.

Approved April 14, 1941.

CHAPTER 226—H. F. No. 1021

An act authorizing the board of county commissioners in certain counties to annually levy a tax to provide funds for the present or future construction or reconstruction of county buildings, the acquisition of the necessary grounds therefor, and the purchase of the necessary office furniture and equipment to be used in connection therewith, and authorizing county boards to create a "special county building and sinking fund" for such purposes.

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

Section 1. **County board in certain counties to levy tax for future construction of public buildings.**—The board of county commissioners in any county in this state now or hereafter having a population of not less than 25,000 nor more than 27,000, according to the 1940 federal census, and having

an assessed valuation for 1940, exclusive of money and credits, of not less than \$9,000,000, nor more than \$11,000,000, and containing not less than 30, nor more than 37, full and fractional congressional townships, may hereafter annually levy a tax which will produce an amount not exceeding \$5,000 for the purpose of providing funds for the present or future construction, or reconstruction, of a building used, or to be used, for the administration of its county affairs and for court house purposes; the acquisition of the necessary grounds therefor, and the purchase of the necessary office furniture and equipment to be used in connection therewith. The proceeds from any tax so levied shall be credited to a fund to be created by the county board, and known as the "special county building and sinking fund." Any money credited to such fund shall be used solely for the purposes provided for herein.

Approved April 14, 1941.

CHAPTER 227—H. F. No. 370

An act relating to the levy of taxes for poor relief purposes in all counties in this state having a population of over 75,000 inhabitants and an area of over 5,000 square miles, amending Mason's Supplement 1940, Section 3199.

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

Section 1. Law amended.—Mason's Minnesota Supplement 1940, Section 3199, is hereby amended to read as follows:

"3199. Tax levy for poor fund in certain counties.—On or before October 1, in each year, such board shall determine by resolution the amount of tax to be levied for the ensuing year for the support of the poor, as well as all forms of public and social assistance as defined and required by Laws 1937, Chapter 343, to be administered by this board, the maintenance of the poor-house and other places provided for the reception of the poor, and the erection of any buildings or improvements, and the adoption of such resolution shall constitute a levy on the property taxable in the county of the amount named therein; but the amount so levied for all purposes, except for the erection or repair of buildings, shall not exceed an amount equal to five mills on each dollar of assessed valuation. On or before October 5, thereafter, the