

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.

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#### 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

board shall file a certified copy of such resolution with the county auditor who shall enter the amount upon the tax lists after said levy shall have been submitted to the board of county commissioners of said county for its approval but not exceeding the amount approved by said county board after any reduction. Such tax, when collected, shall be credited to the county welfare fund. Provided, in each of the years 1941 and 1942 the amount of such levy for all such purposes, except for the erection or repair of buildings, may exceed three mills but shall not exceed eight mills. If at any time during the years 1941 and 1942 such board shall determine that the amount previously levied will be inadequate to meet the minimum requirements of any activity for the balance of the year, it shall present such information to the board of county commissioners. Whereupon the said county board may authorize the expenditure of additional sums in specific itemized amounts and when so authorized such board may expend such additional amounts, and all acts or parts of acts prohibiting or placing a penalty on such expenditures shall be of no effect in such cases. Immediately upon authorizing such additional expenditures, the board of county commissioners shall provide for the financing of such expenditures and for such purposes it shall first transfer any amounts remaining unencumbered in any county fund levied for specific items, which in the judgment of the county board can be diverted therefrom without serious detriment to the efficiency of county government or to the public health and safety; second, if the amounts so available for transfer shall be less than the contemplated deficit, the county board shall levy a tax to finance the remaining deficiency of not to exceed two mills on each dollar of assessed valuation, to be spread by the county auditor for the ensuing year, which levy may be in addition to any authorized tax levy for the county welfare fund for such ensuing year; third, if the amounts transferred and the amount calculated to be received from the maximum deficiency tax levy hereby authorized shall not be sufficient to finance such contemplated deficit, then any remaining deficiency may, upon resolution adopted by a five-sevenths vote of the county board, be financed by the issuance and sale of county welfare deficiency bonds, said bonds to be issued and sold subject to the provisions of Laws of 1927, Chapter 131, as amended, except that a vote of the people shall not be required and the last maturity of said bonds shall not be later than five years from the date of issue."

Approved April 15, 1941.