

maintaining only ungraded elementary schools shall receive an amount not to exceed seven mills on the valuation of the property so exempt from taxation.

Subd. 2. **Limitations.** The amount which any school district may receive under this section shall not exceed, *exclusive of transportation aid, federal aid, and amounts received from local district taxes from a levy in excess of 40 mills, for each pupil such a sum as added to all other sources of income for maintenance alone, an average of \$115.00 for districts maintaining a high school, a high school department or a graded elementary school and an average of \$85.00 for common school districts maintaining only one ungraded school of not less than two, nor more than four rooms. Provided that any school district whose railroad valuation is less than \$2,000,000 shall receive at least 10 mills on such valuation, and school districts whose valuation exceeds \$2,000,000 shall receive at least as much as the average amount received during the preceding 10 years immediately prior to the year 1944.*

No district shall be entitled to aid under this section unless it has a current local school tax levy, for maintenance alone, of at least 35 mills and maintains succeeding levies of at least 40 mills for the same purpose, except common school districts maintaining only one ungraded elementary school of not less than two, nor more than four, rooms having a current local school levy of at least a 20 mill tax for maintenance alone.

Approved April 13, 1945.

CHAPTER 268—S. F. No. 118

An act relating to public schools and amending Laws 1943, Chapter 306.

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

Section 1. Laws 1943, Chapter 306 is amended to read:

Section 1. **Distributive share of federal moneys not chargeable to supplemental aid.** The monies received from the Federal Government by any school district as its share of the distribution of proceeds from the sale of timber or rental

of lands shall not be chargeable against the supplemental or gross earnings aid received by the district under the provisions of *Minnesota Statutes 1941, sections 128.11 and 128.23.*

Approved April 13, 1945.

CHAPTER 269—S. F. No. 323

An act relating to auxiliary forests, amending Minnesota Statutes 1941, Section 88.47, Subdivisions 1 and 2, Section 88.51, Subdivision 1, Section 88.52, Subdivision 3, and repealing Minnesota Statutes 1941, Section 88.51, Subdivision 3.

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

Section 1. Minnesota Statutes 1941, Section 88.47, Subdivision 1, is hereby amended to read as follows :

Subdivision 1. **Created.** Any tract of land in this state containing not less than 35 acres, generally suitable for the planting, culture, and growth of trees for the production of timber or forest products may be made an auxiliary forest, subject to taxation only in accordance with the provisions of sections 88.47 to 88.53.

Sec. 2. Minnesota Statutes 1941, Section 88.47, Subdivision 2, is hereby amended to read as follows :

Subd. 2. **Wood lots.** Any tract of land in this state containing not less than five nor more than 40 acres generally suitable for the planting, culture, and growth of trees for the production of timber or forest products, being in the nature of wood lots guarded or protected by the owners or their tenants actually living on the land or immediately adjacent thereto, may, regardless of value, be made an auxiliary forest, subject to limited and special taxation only in accordance with the provisions of sections 88.47 to 88.53.

Sec. 3. Minnesota Statutes 1941, Section 88.51, Subdivision 1, is hereby amended to read as follows :

Subdivision 1. **Annual tax of six cents per acre.** From and after the filing of the contract creating any tract of land an auxiliary forest under sections 88.47 to 88.53 and hereafter upon any tract heretofore created as an auxiliary forest, the surface of the land therein, exclusive of merchantable timber thereon at the time of making such contract and of