

CHAPTER 292—H. F. No. 422

An act relating to the lien of taxes assessed upon personal property and the enforcement thereof in certain cases; amending Minnesota Statutes 1941, Section 272.51.

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

Section 1. Minnesota Statutes 1941, Section 272.51, is amended to read as follows:

272.51. Distress for taxes due on property about to be sold or moved; payment of taxes and release from lien; notice. If the personal property assessed in any year is being, or about to be, sold in bulk, or at auction sale, or is being, or is about to be, removed from the county in which it is assessed before the taxes are paid, such taxes shall immediately become due and collectible. It shall be the duty of the assessor, when he has knowledge of such intended sale or removal, to notify the county auditor of such intention, and thereupon the county auditor shall proceed by distress to restrain such sale or removal of the property and to secure the payment or lien of the taxes due or to become due. If at the time of such distress the levy for the year is unknown the county auditor shall determine the amount of the taxes by applying the rate of levy of the preceding year to the assessment of the current year, and upon payment to the county treasurer of the amount so ascertained the county auditor shall make a certificate releasing the property from the lien of such taxes.

Upon determination of the date of any such sale, the clerk in charge thereof shall give written notice to the county auditor stating the date and place of sale, the name of the person or persons whose property is to be sold and the township or village wherein the property is located.

Approved April 14, 1945.

CHAPTER 293—H. F. No. 434

An act relating to and providing for the levy of additional school taxes in school districts in the state of Minnesota within the limits of cities of the first class operating under a home rule charter, which does not fix the amount which may be expended for school purposes; amending Laws 1943, Chapter 606.

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

Section 1. Laws 1943, Chapter 606, is amended to read as follows:

In every independent school district within the limits of a city of the first class operating under a home rule charter which does not fix the amounts which may be expended for school purposes, there may be levied, and the board of education, or other school board therein, is hereby authorized to and may levy annually, independently of and in addition to all other sums for school purposes now authorized by law to be levied, the following additional amounts of taxes for the following named school purposes:

(1) An amount equal to six mills on each dollar of the taxable property of the district for the purchase of sites for school houses and to defray the expenses incurred, or to be incurred, in building, re-building, remodeling, repairing and furnishing school houses and installing heating, ventilating and plumbing plants in the same and equipping the same with libraries, apparatus and other school furniture.

(2) An amount equal to three-fourths of one mill on each dollar of the taxable property of the district for the support and maintenance of evening and summer schools for elementary and high school grades.

(3) An amount equal to one-fourth of one mill on each dollar of the taxable property of the district for educational work among immigrants, candidates for naturalization and removal of illiteracy.

Provided that the total annual levy of taxes for school purposes in any such district, exclusive of the state and county school taxes therein, and exclusive of all levies authorized for the purposes mentioned in paragraphs 1, 2, and 3 hereof, and exclusive of the levies authorized for interest and sinking fund purposes and for teachers retirement fund association purposes, and for the purposes mentioned in Laws 1917, Chapter 166, shall not exceed 20 mills on each dollar of the taxable property of the district, except that when the amount of a twenty mill levy upon each dollar of the taxable property of the district, plus an amount equal to the total income available for current operating expenses estimated that will be received in the fiscal period exclusive of apportionments on the district tax levy, exclusive of anticipated receipts from delinquent taxes, and exclusive of any receipts from federal funds, is not in any year equal to \$135.00 for each student in kindergarten through junior college, both inclusive, but excluding post-

graduate high school and night school students, based on the average number belonging in the previous school year, then there may be levied an amount, which, when added to an amount equal to the estimated income available for current operating expenses, exclusive of apportionments on the district levy, exclusive of anticipated receipts from delinquent taxes, and exclusive of any receipts from federal funds, will equal \$135.00 for each student in kindergarten through junior college (both inclusive but excluding post-graduate high school and night school students) based on the average number belonging in the previous school year. Provided, nevertheless, that no provision hereof shall have any application to any city of the first class having a home rule charter and operating under a so-called commission form of government, wherein the council or other governing body of the municipality, under such charter, is constituted its taxing authority.

Approved April 14, 1945.

CHAPTER 294—H. F.No. 459

An act relating to the payment of fees for the issuance or re-issuance of state deeds to tax forfeited lands, and amending Minnesota Statutes 1941, Section 282.09.

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

Section 1. Minnesota Statutes 1941, Section 282.09, is amended to read as follows :

282.09. Forfeited tax sale fund. The county auditor and county treasurer shall place all moneys received through the operation of sections 282.01 to 282.13 in a fund to be known as the forfeited tax sale fund and all disbursements and costs shall be charged against that fund, when allowed by the county board, including compensation of the members of the county board at not to exceed \$3.00 per day and mileage as now fixed by law and such compensation as the county board shall allow the county auditor and for other necessary clerical help. Compensation allowed to members of county boards hereunder shall be in addition to other compensation allowed by law, provided that the amount received hereunder shall not increase the total compensation received by any such member to more than \$1,200 in any one year. *Out of the gross proceeds in this fund there shall be paid to the state, in addition*