

(2) *Notwithstanding any other provision of this section, no employer shall be held liable for or required to pay war risk contributions based on wages paid subsequent to December 31, 1946, with respect to services performed prior thereto.*

Approved April 22, 1947.

CHAPTER 433—H. F. No. 990

[Not Coded]

An act relating to the sale of certain conservation lands.

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

Section 1. **Certain tax-forfeited land subject to sale.** The following tracts of tax-forfeited land situated in Lake County: the Southeast quarter of the Southeast quarter of Section 7, the West half of the Southwest quarter of Section 8, and the Northeast quarter of the Northeast quarter of Section 18, all in Township 55 North, Range 10 West, withdrawn from sale and dedicated to conservation purposes pursuant to Chapter 511 of the Laws of Minnesota for 1941, may, upon recommendation of the county board, be released by order of the commissioner of conservation from such withdrawal from sale and shall thereupon be subject to sale under applicable laws in like manner as if it had not been withdrawn from sale.

Approved April 22, 1947.

CHAPTER 434—H. F. No. 1018

[Section 2 Coded as Section 162.01, Subd. 6; Section 3 Coded as Section 162.01, Subd. 7]

An act relating to county road and bridge tax levy; amending Minnesota Statutes 1945, Section 162.01, Subdivision 5.

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

Section 1. Minnesota Statutes 1945, Section 162.01, subdivision 5, is amended to read as follows :

162.01. **Powers of county board.** Subd. 5. **Tax levy.** The county board at its July meeting may include in its annual

levy an amount for the county road and bridge fund which shall not exceed the amount provided under the following classifications of counties; (a) In counties with a population of more than 100,000 inhabitants according to the 1940 federal census, and in counties having an area of more than 2,500 square miles and a taxable valuation of more than \$12,000,000 an amount which shall not exceed 10 mills on the dollar of the taxable valuation of the county; (b) In counties not within the fore-going class, with a population of less than 100,000 inhabitants and a taxable valuation of \$7,000,000 or more, an amount which shall not exceed 15 mills on the dollar of the taxable valuation of the county; (c) In counties with a taxable valuation of less than \$7,000,000, an amount which shall not exceed 20 mills on the dollar of the taxable valuation of the county: Provided, however, that if any county, coming within this classification, had a net indebtedness in excess of 3 per cent of its taxable valuation on January first of the year in which such levy is to be made, then the maximum levy for such county for said year shall be 15 mills. Such taxes may be additional to the amount permitted by law to be levied for other county purposes.

[162.01, Subd. 6] **Effective only for 1947-48.** Sec. 2. All levies for road and bridge purposes in excess of 10 mills for any county, as provided in Section 1 of this act, shall be effective only for the years 1947 and 1948, and thereafter the maximum amount to be levied by any county for road and bridge purposes shall be 10 mills on the dollar of the taxable valuation of the county.

[162.01, Subd. 7] **Certain levies legalized.** Sec. 3. All levies for road and bridge purposes, made by any county board, for either of the years 1945 or 1946, which is in excess of 15 mills on the dollar of the taxable valuation of the county or the legal limit otherwise provided by law, are hereby legalized and made valid.

Approved April 22, 1947.

CHAPTER 435—H. F. No. 1089

An act relating to the authority of the town board to provide for fire protection and apparatus therefor; and amending Minnesota Statutes 1945, Section 365.18.

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