

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

Section 1. Minnesota Statutes 1945, Section 296.421, Subdivision 2, is amended to read :

296.421. **Revenue provisions.** Subd. 2. **Reports.** The revenues derived from the excise taxes on aviation gasoline and on special use fuels received, sold, stored, or withdrawn from storage as substitutes for aviation gasoline, and from interest thereon and penalties for delinquency in payment, paid or collected pursuant to the provisions of Sections 296.02 to 296.17, inclusive, shall be paid into the state treasury by the commissioner and credited to a special fund to be known as the Aviation Fuel Tax Fund, and distributed as follows :

(1) There shall be paid from the Aviation Fuel Tax Fund all refunds authorized by Minnesota Statutes 1941, Section 296.18, Subdivision 2 (3), as amended by Laws 1945, Chapter 412, and Subdivision 4, as they may be approved by the commissioner of taxation ;

(2) There shall be transferred by the state auditor each year from the Aviation Fuel Tax Fund to the general revenue fund in the state treasury the amount expended from the latter fund for expenses of administering the provisions of this act ;

(3) After meeting the requirements of clauses (1) and (2), there shall be transferred, on *the last day of September, December, March and June* of each fiscal year, by the state auditor to the State Airports Fund, all moneys in the Aviation Fuel Tax Fund in excess of such amount as the commissioner of taxation may certify is reasonably required for refunds as provided in clause (1) hereof.

Approved March 14, 1949.

CHAPTER 118—H. F. No. 249

An act relating to publication of annual and special meetings of school boards of common school districts; amending Minnesota Statutes 1945, Section 123.10, as amended.

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

Section 1. Minnesota Statutes 1945, Section 123.10, as amended by Laws 1947, Chapter 379, is amended to read :

123.10. Annual and special meetings. Annual and special meetings of such school districts shall be called and held in the manner and at the time provided by law for such meetings of common school districts containing ten or more townships in the village or townships having the largest school attendance during the preceding school year; provided, proposed bond issues and all other matters required or desired to be submitted to vote by ballot shall be so submitted at a general biennial election or at a special election held in each precinct, as hereinafter set forth. The office and meeting place of the board shall be in the same village or township; provided, that the board may in their [its] discretion hold special meetings in any other township when the business to be transacted relates exclusively to affairs of such township and the convenient vicinity. The board may be authorized by the voters at the annual or any special meeting, generally or specifically to designate the sites for school houses, provide for building or otherwise placing school houses thereon, or change any such sites. The board may, in their [its] discretion, or shall, on petition of 25 voters of the district filed with the clerk within ten days after their [its] action on any such specific proposition, submit their [such] action to the voters for approval at a special meeting to be held at a convenient point in the township or village where the site or school house exists or is proposed, and, in such event, the vote of a majority of those voting at this meeting shall be sufficient to ratify the action of the board or, if the board so determines or if 100 or more voters of the district so petition within such ten days, the matter shall be in like manner submitted and disposed of at a special election and voted on in the precincts as provided in section 123.11. When any proposed bond issue or other matter is to be submitted at a general election the board shall certify the fact to the county auditor, who shall cause all such matters to be so submitted to the voters of the district on a separate ballot, and further proceedings shall be taken in like manner to similar county-wide propositions. The result shall be certified by the auditor to the school board.

The proceedings of the board shall be published in accordance with section 125.08, subdivision 6, the letting of the

contract therefor to be at their [its] first meeting annually. Except that, if the board determine that the best interests of the districts would be served thereby, the publication may be in two or more newspapers of the district, provided in such event the total cost of such publication shall not exceed *the fees for publication of legal notices prescribed by Minnesota Statutes 1945, Section 331.08, as amended by Laws 1947, Chapter 318.*

Approved March 14, 1949.

CHAPTER 119—H. F. No. 4

[Coded as Sections 412.011 to 412.112]

An act relating to village government; codifying and revising the village laws; providing for optional plans of village government; amending and repealing certain laws.

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

**FORMATION, CHANGE IN STATUS OF TERRITORY,
AND DISSOLUTION**

[412.011] **Section 1. Formation of village.** Subdivision 1. **Incorporation.** Territory containing a resident population of not less than 100 persons may become incorporated as a village in the manner hereinafter prescribed if it is not included within the limits of any incorporated municipality. Such territory shall include land which has been platted into lots and blocks in the manner provided by law and may include unplatted lands adjoining such platted area if so conditioned as properly to be subjected to village government.

Sec. 2. Subd. 2. Petition for incorporation. Three or more voters residing within an area proposed to be incorporated as a village may take a census of the resident population of the area. They shall make a census list showing the buildings in the area used for residences and the number of people living in each. If the population is found to be within the limits prescribed by section 1, a petition may be prepared and submitted to the board of county commissioners of the county in which the whole or the larger part of such lands are located