

CHAPTER 148—S. F. No. 350

[Coded as Section 475.70]

An act relating to the debt limit of school districts containing property exempt from local taxation because taxes thereon are paid into the state treasury under the gross earnings tax laws.

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

[475.70] Section 1. **Net indebtedness of certain school districts.** Any school district in which at least 25% in value of the taxable properties is exempt from local taxation, because taxes thereon are paid into the State treasury under provisions of the gross earnings tax laws, shall have authority to incur and be subject to a net indebtedness aggregating not more than 55% of the latest valuation for purposes of taxation, as finally equalized, of all property taxable within and by such district.

Approved March 21, 1949.

CHAPTER 149—S. F. No. 388

An act relating to fees of clerk of district court in delinquent real estate tax judgment proceedings, and amending Minnesota Statutes 1945, Section 279.24.

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

Section 1. Minnesota Statutes 1945, Section 279.24, is amended to read :

279.24. **Clerk's fee.** For all services in tax proceedings, except oaths to witnesses on trial, the clerk shall receive 45 cents for each description, including the entry to be made by him on the right-hand page of the real estate tax judgment book, which sum, with the amount per description paid for reimbursement of the county for publication of the notice and list, shall be included in the amount charged to each description in the judgment. For each oath administered to a witness on the trial, he shall receive 25 cents, which sum