

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

shall be included in any amount charged by the judgment against the parcel with respect to which the oath was administered. Such fees shall be paid to him by the county in which the taxes are levied. This section shall not relate to or affect the fees of any clerk of the district court of any county where such fees are now fixed by special law.

Approved March 21, 1949.

CHAPTER 150—S. F. No. 1091

An act relating to wild animals, revising, consolidating, codifying and adding new provisions to the laws of this state, relating to their preservation, protection and propagation, repealing Minnesota Statutes 1941, Sections 97.01 to 97.39, 98.01 to 98.44, 99.01 to 99.24, 100.01 to 100.25, 101.01 to 101.40, 102.01 to 102.22, Laws 1943, Chapters 27, 39, 40, 42, 57, 58, 61, 63, 109, 110, 119, 125, 136, 146, 150, 176, 206, 207, 229, 284, 336, 370, 392, 403, 528, 534, 539, 575, 581, 616, 621, 634, and Minnesota Statutes 1945 Chapters 97 to 102, and Laws 1947, Chapters 263, 283, 300, 308, 341, 357, 364, 424, 469, 503, 559 and 609.

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

GENERAL PROVISIONS

[97.40] Section 1. **Definitions.** Subdivision 1. For the purposes of this act, the following terms shall have the meanings given them in this section.

Subd. 2. "Commissioner" means the commissioner of conservation of the State of Minnesota.

Subd. 3. "Division" means the division of game and fish of the department of conservation of the State of Minnesota.

Subd. 4. "Director" means the director of the division of game and fish.

Subd. 5. "Wild animals" means all living creatures, not human, wild by nature, endowed with sensation and power