

bonds or certificates of indebtedness shall not be full faith and credit obligations of the county, but shall be payable solely out of the moneys collected by the county treasurer from the annual levies made by the county board for the purposes and in the manner provided in this act. Such bonds or certificates of indebtedness shall mature serially over a period of not to exceed 10 years from their date. These bonds or certificates of indebtedness shall be sold in the manner prescribed for the sale of county bonds. No sale of these bonds or certificates of indebtedness shall be for less than par value including accrued interest.

Sec. 3. Tax levy; limitation. The funds for the payment of such bonds or certificates of indebtedness and interest as they mature shall be provided by the annual levy of a tax not exceeding one-half mill upon all property subject to taxation and for the purposes authorized under Laws 1947, Chapter 97, which levy shall be authorized by the county board and made annually commencing with the year wherein such bonds or certificates of indebtedness are sold and shall continue annually thereafter until sufficient money has accumulated in the county treasury to assure payment in full of such bonds or certificates of indebtedness and interest.

Sec. 4. Plans and specifications of county agricultural society; approval by county board. Whenever the proceeds of such bonds or certificates of indebtedness are appropriated and paid over to the county agricultural society of such county, which is a member of the state agricultural society, to assist in the payment of its financial obligations now or hereafter incurred, it shall be necessary for the county board by resolution adopted by the unanimous vote of its members to first approve the plans and specifications of such county agricultural society for the purchase of such additional ground or construction, alteration, repairs and improvements of necessary buildings already undertaken or proposed.

Approved April 14, 1949.

CHAPTER 418—S. F. No. 1327

An act relating to tax levies and amending Minnesota Statutes 1945, Section 275.09, as amended by Laws 1947, Chapter 268, Section 1.

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

Section 1. Minnesota Statutes 1945, Sec. 275.09, as amended by Laws 1947, Chapter 268, Section 1, is amended to read :

275.09. **Rate of tax.** There shall be levied, annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists, for the several purposes enumerated, taxes at the rates specified as follows :

(1) For state purposes, such amount as may be levied by the legislature.

(2) For county purposes, such amount as may be levied by the county board, the rate of which tax for general revenue purposes, in any county with not less than 100,000 inhabitants shall not exceed five mills, and in any county with less than 100,000 inhabitants, shall not exceed eight mills, unless such maximum mill levy will not raise a sum equal to the amount herein specified for each county according to the following classifications: (a) In any county with less than 10,000 inhabitants, \$55,000; (b) In any county with 10,000 but less than 20,000 inhabitants, \$65,000; *provided that in addition thereto for the sole purpose of appropriating money as authorized in Minnesota Statutes 1945, Section 376.08, there may be levied in any year before 1954 an additional sum not exceeding \$65,000;* (c) In any county with 20,000 but less than 30,000 inhabitants, \$75,000; (d) In any county with 30,000 but less than 40,000 inhabitants, \$85,000; (e) In any county with more than 40,000 inhabitants, \$100,000, based upon the last preceding taxable valuation of such county, in which case the county board may levy at such rate as will raise the amount levied by the board to, but not exceeding said sum; provided, however, that in any county where the expenditures have exceeded the amount authorized to be levied under the provisions of this section for any year or years prior to 1947, the county board may include the amount of the deficit caused by such expenditures in the levy for the year 1947 or 1948, in addition to the amount hereinbefore provided.

(3) For town purposes, such sum as may be voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes and for the support of

the poor, five mills in any town having a taxable valuation of \$100,000 or more, and the amount of which shall not exceed \$350 in any town having a taxable valuation of less than \$100,000, and the rate of which shall not exceed one per cent in any town; the rate of tax for road and bridge purposes in any town shall not exceed the rate provided by Minnesota Statutes 1945, Section 163.05, and the tax for poor purposes shall not exceed five mills, provided, that in any town in which the amount levied within the above limitations is not sufficient to enable such town to carry on its necessary governmental functions, the electors, during the business hours after disposing of the annual report, may make an additional levy of not to exceed five mills to enable such town to carry on such necessary governmental functions.

(4) For school district purposes, such amounts as are provided in Minnesota Statutes, Chapters 120 to 132, both inclusive.

Approved April 14, 1949.

CHAPTER 419—S. F. No. 1328

An act authorizing county boards in counties containing 25,000 inhabitants or less to appropriate money to aid in the maintenance or erection of hospitals in certain cases, and amending Minnesota Statutes 1945, Section 376.08.

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

Section 1. Minnesota Statutes 1945, Sec. 376.08, is amended to read:

376.08. Purchase of bonds by the state. The board of county commissioners in any county in this state having 25,000 inhabitants, or less, is hereby authorized to appropriate from the general revenue fund of such county a sum not exceeding \$65,000 in any one year to aid in the maintenance or erection of a hospital within such county.

Before any such appropriation shall be made the board of county commissioners of such county may, in its discretion, require a bond on the part of the authorities of such hospital in a