extending in a northwesterly direction to a point on the boundary line between United States and Canada northerly of Lancaster.

Approved March 27, 1953.

CHAPTER 178—S. F. No. 1233

[Coded in Part]

An act relating to county farm bureau associations; amending Minnesota Statutes 1949, Section 22.44.

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

- Section 1. Minnesota Statutes 1949, Section 22.44, is amended to read:
- County farm bureau associations. A formation of one corporation in each county in this state, to be known as the county farm bureau association, the objects of which shall be to improve the science, art and business of agriculture and home economics, is hereby authorized. The incorporation of such association shall be accomplished by the filing of a certificate of incorporation, in the usual form for record, with the Register of Deeds of the proper county, when said organization has a membership equal to one-third of the number of farmers in the county, as determined by the last official state or federal census; provided, that in no case shall more than 200 members be required, has among its objects the promotion of the purposes specified in Laws 1923, Chapter 423, Section 3, has on deposit in local banks not less than \$200.00 available for use by such association in maintaining its organization and work, and has elected a board of directors from among its members, and a president, a vice president, a secretary-treasurer, and other members as provided by the by-laws of the county farm bureau association. For the purposes of this act, a farmer shall be defined as a person who operates or directs the operation of a farm.
- Sec. 2. [22.441] Continuance of county farm bureau association. All county farm bureau associations now organized and existing under Laws 1923, Chapter 423, Section 3, and acts amendatory thereof and supplementary thereto, shall continue to exist and operate thereunder, and nothing herein contained shall be construed to repeal or rescind any law or provision thereof under which said associations were organized and now operate.

Sec. 3. This act shall take effect and be in force from and after January 1, 1954.

Approved March 27, 1953.

CHAPTER 179—S. F. No. 119

An act relating to taxation; amending Minnesota Statutes 1949, Section 162.04.

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

Section 1. Minnesota Statutes 1949, Section 162.04, is amended to read:

- 162.04 Unorganized territory; annual tax levy, roads and bridges. Subdivision 1. Limitation of 21 mills The county boards of the several counties in which there may be situated any territory not organized for town purposes are hereby authorized to, and they may in their discretion, annually levy a tax for road and bridge purposes on all the real and personal property in such unorganized territory, exclusive of money and credits taxed under the provisions of chapter 285, not exceeding 21 mills on the dollar of the assessed value of such property. Such tax, if levied, shall be additional to the tax which the counties are authorized to levy for county road and bridge purposes. In any county which has received aid from the state as a distressed county, during the preceding calendar year, the maximum levy for road and bridge purposes shall not exceed ten mills, for unorganized townships.
- Subd. 2. Carlton county; limitation of 31 mills. Where a county has an assessed valuation of over \$8,000,000 and less than \$11,000,000 exclusive of money and credits, over 23,000 and less than 25,000 inhabitants according to the 1950 federal census, and over 25 and less than 40 full and fractional congressional townships, the county board may annually levy a tax of not more than 31 mills on all real and personal property located in any unorganized township for the purpose of constructing and repairing roads and bridges located in that township.

This authority to tax personal property does not include money and credit which are taxed under chapter 285.

Approved March 31, 1953.