

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.
