

judges shall thereupon proclaim that the polls are open, and cause written or printed notices of the hour of closing them to be conspicuously posted outside the polling place. Such boxes shall not be re-opened until opened for the purpose of counting the ballots therein at the close of the polls. *Provided, further, that in all cities using the so-called "box-car seals" a suitable space shall be provided on the tally sheets used in canvassing and tallying votes for the insertion therein of the number appearing on the seal used to close and seal the ballot box.*

Approved April 2, 1953.

CHAPTER 241—S. F. No. 1313

An act relating to tax rates used for county purposes in certain counties; amending Minnesota Statutes 1949, Section 275.09 as amended.

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

Section 1. Minnesota Statutes 1949, Section 275.09, as amended by Laws 1951, Chapter 423, is amended to read:

275.09 Rate of tax. Subdivision 1. State purposes. 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 state purposes taxes in such amount as is levied by the legislature.

Subd. 2. County purposes. 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 county purposes, such amount as is levied by the county board. In any county with not less than 100,000 inhabitants the rate of the tax for general revenue purposes shall not exceed five mills, and in any county with less than 100,000 inhabitants the rate of the tax for general revenue purposes shall not exceed ten mills, unless this maximum mill levy will not raise a sum equal to the amount specified in this subdivision for each county according to the following classifications:

(a) In any county with less than 10,000 inhabitants, \$80,000.

(b) In any county with 10,000 but less than 20,000 inhabitants, \$90,000. In addition thereto, for the sole purpose of appropriating money as authorized in Minnesota Statutes, Section 376.08, there may be levied, in any year before 1956, an additional sum not exceeding \$65,000.

(c) In any county with 20,000 but less than 30,000 inhabitants, \$100,000.

(d) In any county with 30,000 but less than 40,000 inhabitants, \$110,000.

(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 in 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 1951, the county board may include the amount of the deficit caused by such expenditures in the levy for the year 1951 or 1952, in addition to the amount hereinbefore provided; provided further, that this subdivision shall not affect the maximum tax levy for general revenue purposes in any county in which a higher maximum is now permitted by law.

Subd. 3. Town purposes. 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 town purposes, such amount as is voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as are voted at the annual town meeting for road and bridge purposes and for the support of the poor, ten mills in any town having a population of more than 7,000, excluding the population of any cities or villages therein, 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 percent in any town. The rate of tax for road and bridge purposes in any town shall not exceed the rate provided by Minnesota Statutes, Section 163.05, and the tax for poor purposes shall not exceed five mills. In any town in which the amount levied within the above limitations is not sufficient to enable the 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 the town to carry on such necessary governmental functions.

Subd. 4. School purposes. 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 school purposes, such amounts as are provided in Minnesota Statutes, Chapters 120 to 132.

Approved April 2, 1953.
