

school district shall apply the proceeds of the taxes levied for the bonds and interest solely for payment thereof.

Approved April 21, 1953.

CHAPTER 565—H. F. No. 1767

An act relating to taxation; amending Minnesota Statutes 1949, Section 275.09, Subdivision 2, as amended.

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

Section 1. Minnesota Statutes 1949, Section 275.09, Subdivision 2, as amended by Laws 1951, Chapter 149, Section 1, Chapter 352, Section 1, and Chapter 423, Section 1, is amended to read :

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 1954, 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, \$125,000, 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.

(f) *In any county having an assessed valuation of over \$1,750,000 and less than \$2,500,000 exclusive of money and credits, having over 14,000 inhabitants according to the 1950 census and having less than 75 full and fractional congressional townships, \$100,000. In addition thereto, for the sole purpose of appropriating money as authorized by Minnesota Statutes, Section 376.08, an additional sum not exceeding \$65,000 may be levied in any year before 1956.*

Approved April 21, 1953.

CHAPTER 566—H. F. No. 1769

[Not Coded]

An act relating to certain school districts having a population in excess of 20,000 and not in excess of 30,000 and an assessed valuation in excess of \$30,000,000 and authorizing bonds for building purposes and tax levies therefor.

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

Section 1. **Certain school districts may build school-house or addition thereto.** Any school district now or hereafter having a population in excess of 20,000 and not in excess of 30,000 and an assessed valuation in excess of \$30,000,000 may issue and sell its bonds in the principal amount of not to exceed \$2,000,000 for the purpose of constructing school buildings or additions thereto; provided that prior to the issuance of such bonds the school board of any such district shall have adopted a plan for the abandonment of existing school buildings which it determines to be disadvantageously located because of shifts in population in specified areas of the district, and has determined that the bonds to be issued hereunder are necessary for the replacement of such buildings in other locations of the school district, and for additional school facilities. Such bonds shall mature severally in not to exceed 10 semi-annual instalments and shall be issued and sold in the manner provided by law, except that the question of issuing such bonds need not be submitted to the electors if approved by a vote of