

## CHAPTER 373

## COUNTIES; POWERS, DUTIES, PRIVILEGES

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NOTE: For special laws relating to specific counties, see Table 1, Vol. 4.

**373.01 POWERS.** Each organized county is a body politic and corporate, and as such empowered to act for the following purposes:

(1) To sue and be sued;

(2) To acquire and hold real and personal property for the use of the county, and lands sold for taxes as provided by law; and to purchase and hold for the benefit of the county real estate sold by virtue of judicial proceedings, to which the county is a party;

(3) To sell, lease, and convey any real or personal estate owned by the county, and to give contracts or options to sell, lease or convey any such real or personal estate, and make such order respecting the same as may be deemed conducive to the interests of its inhabitants; provided, no sale, lease or conveyance of any such real estate, nor any contract or option therefor, shall be valid, without first advertising for bids or proposals in the official newspaper of the county for three consecutive weeks and once in a newspaper of general circulation in the area where the property is located. The notice shall state the time and place of considering the proposals, contain a legal description of any real estate, and a brief description of any personal property. All proposals shall at that time be considered, and the one most favorable to the county accepted, but the county board shall reserve the right, in the interest of the county, to reject any or all proposals. Sales of personal property the value of which is estimated to exceed \$500 shall be made only after first advertising for bids or proposals as herein provided for real estate. Sales of personal property the value of which is estimated to be less than \$500 may be made either on competitive bids or in the open market, in the discretion of the county board. Provided, further, that in no case shall any such lands be disposed of without there being reserved to the county any and all iron ore and other valuable minerals in and upon the same, with right to explore for, mine and remove the same, nor shall such minerals and mineral rights be disposed of, either before or after disposition of the surface rights, otherwise than by mining lease, in similar general form to that provided by section 93.20 for mining leases affecting state lands, such lease to be for a term not exceeding 50 years, and to be issued on a royalty basis, royalty to be not less than 25 cents per ton of 2,240 pounds, and to fix a minimum amount of royalty payable during each year, whether mineral is removed or not; provided, further, prospecting options for such mining leases may be granted for periods not exceeding one year, such options to require, among other things, periodical showings to the county board of the results of exploration work done;

(4) To make all contracts and do all other acts in relation to the property and concerns of the county necessary to the exercise of its corporate powers.

[R L s 409; 1907 c 310 s 1; 1961 c 539 s 1; 1965 c 56 s 1] (638)

**373.011** [Repealed, 1961 c 561 s 17]

**373.013 CERTAIN COUNTY CONVEYANCES NOT INVALID.** No deed of conveyance of real estate executed by a county prior to July 1, 1952 shall be held invalid or void for failure to comply with requirements of section 373.01, relating

to the resolution of the county board or notice of hearing thereon or publication thereof.

[1957 c 618 s 1]

**373.02 POWERS, HOW EXERCISED.** The powers of the county as a body politic and corporate shall only be exercised by the county board, or in pursuance of a resolution by it adopted; and deeds and other written instruments made by the county shall be executed in its name by the chairman of such board and by the auditor as clerk thereof.

[R. L. s. 411] (641)

**373.03 CONVEYANCES TO COUNTY; EFFECT.** All real and personal estate conveyed by any form of conveyance to any county or the inhabitants thereof, or to any person for the use and benefit of such county or its inhabitants, shall be deemed to be the property thereof; and all such conveyances shall have the same force and effect as if made to such county by its corporate name.

[R. L. s. 410] (640)

**373.04 CERTAIN COUNTIES AUTHORIZED TO CONSTRUCT BRANCH RAILROAD TRACKS.** In all cases where county buildings, or buildings in which a county is interested with other counties, are situated upon land adjacent to or near a railway track: the county in which such buildings are located, may pay from the general revenue fund thereof, or from any money raised by such county in excess of its proportionate share for any such institution, the costs of procuring a right of way for and the building of a branch track suitable for the transportation thereon from the railway track to such buildings of any or all articles and commodities needed by the institution and of persons going to and from the same.

[1915 c. 55] (639)

**373.041 POLICE-OPERATED BROADCASTING STATIONS.** Subdivision 1. **Station and mobile units under direction of sheriff.** Any county of this state is hereby authorized and empowered to establish, construct, equip and maintain a radio broadcasting station, with land-fixed repeater stations and two-way communication mobile units as may be necessary, to be used for public safety purposes under the direction of the sheriff, and to acquire land by gift, purchase or condemnation for use as a site or sites for such station or stations. The county shall exercise its powers under this subdivision in conformance with any statewide plan for a coordinated system of radio communications adopted by the department of public safety after consultation with the professional communications officers representing law enforcement agencies involved in such plan. The department of public safety shall adopt rules or regulations to implement such statewide plan.

Subd. 2. **Rules and regulations; Federal Communications Commission.** Any county owning and maintaining a broadcasting station under the provision of subdivision 1 may, subject to the rules and regulations of the Federal Communications Commission, extend the facilities thereof to any village or city located within the county, and to any adjoining county and any village or city therein, upon application of the governing body thereof to the county board requesting radio communication and service; provided that all mobile radio equipment and apparatus for two-way communication used for or in connection with such extended service shall be owned, maintained and serviced by the county owning the broadcasting station. Charges for the service extended to counties and municipalities shall be made on a cost sharing basis.

Subd. 3. **Sheriff radio and maintenance fund.** All moneys received as charges for the service rendered under the provisions of subdivision 2 shall be kept in a fund to be designated "Sheriff Radio and Maintenance Fund," shall not be transferred or apportioned to any other fund, and shall be used for no other purpose than the purchase of radio equipment and maintenance of radio equipment and apparatus.

Subd. 4. **Sheriff; duties.** It shall be the duty of the sheriff of the county owning the radio facilities to broadcast all police dispatches and reports submitted which, in the opinion of the sheriff, shall have a reasonable relation to or connection with the apprehension of criminals, the prevention of crime and the maintenance of peace and order throughout the area serviced by such broadcasting station or stations.

[1949 c 387 s 1-4; 1971 c 149 s 1, 2]

**373.045 COUNTY ROADS, BONDS.** Any county may issue county road bonds to a total amount not exceeding \$250,000 for the purpose of providing funds to match

federal funds allocated or to be allocated to said county for the construction or improvement of roads. Such bonds shall be issued as provided in Minnesota Statutes, Chapter 475, and all of the provisions of said chapter except such bonds shall not be included in computing the net debt of such county.

[1955 c 584 s 1]

**373.05 COUNTY BUILDINGS.** Each county shall provide at the county-seat, and keep in good repair, a suitable court-house, supplied with fire-proof vaults, a suitable and sufficient jail, and other necessary buildings.

[R. L. s. 412] (643)

**373.052 COUNTY OFFICES; CLOSING, EFFECT.** Subdivision 1. The county officials of any county may, with the consent of the county board, provide for the closing of their respective county offices on any and all Saturdays.

Subd. 2. Any act authorized, required, or permitted by law or contract to be performed at or in county buildings, or offices therein, which are closed on Saturdays or legal holidays, may be performed on the next succeeding regular business day and no liability or loss of rights on the part of any person shall result from such closing.

[1959 c 349 s 1; 1959 c 393 s 1, 2]

**373.053 WAR MEMORIAL BUILDINGS.** Subdivision 1. **County war memorial; limitation on cost.** Subject to the limitations of this section, any county may construct and maintain in said county a building, including a hospital, to be erected as a memorial to the men and women who have served in the armed forces of the United States during a time when it was at war; provided, the construction of such building at a sum not to exceed a specified amount is authorized by a vote of the electors of the county in the manner provided by Minnesota Statutes 1941, Section 375.20. The cost of such building in any county shall not exceed \$250,000.

Subd. 2. **Supervision.** The war memorial building, if not a hospital, shall be under the supervision and control of the county board. The building shall be used as a meeting place for local or county units of any war veterans' organization chartered by the Congress of the United States, and if there be space, for offices of such organizations. In addition thereto the building may also contain the county library and the exhibits of the county historical society and such other civic and recreational facilities as may be determined by the county board. If such memorial be a hospital, it shall be under the control of the county board or a hospital commission to be appointed by the board.

Subd. 3. **City or village may convey site.** Any city or village in which the construction of a war memorial building or hospital has been authorized, may acquire and convey to the county without compensation therefor a suitable tract of land upon which to construct such building.

Subd. 4. **War memorial building fund.** For the payment of the cost of the war memorial building or hospital, the county board, after approval of the project by a vote of the electors of the county, is authorized to certify to the county auditor such amount as may be necessary for the construction of such building and the portion thereof to be levied in each succeeding taxable year, not exceeding five years, until the whole thereof has been raised. The county auditor on receipt of such certification shall levy upon all taxable property in the county a tax in each year so certified by the county board sufficient to produce the amount so certified. The proceeds of such tax levy shall be deposited in a separate fund to be known as the "War Memorial Building Fund."

Subd. 5. **Maintenance.** The county board is authorized to certify to the county auditor such amount as may be necessary each year for the maintenance and operation of such building or hospital. The county auditor upon receipt of the certification shall levy a tax upon all taxable property in the county sufficient to produce the amount so certified. The proceeds of such tax levy shall be credited to the War Memorial Building Fund and shall be used only for the maintenance and operation of the war memorial building. Any balance remaining in the fund at the end of any year shall be available for the next year, and the amount to be certified by the county board for the maintenance and operation of the war memorial building or hospital shall be reduced by the amount of such balance.

Subd. 6. **Gifts authorized.** To carry out the purposes of this section the county board or hospital commission may accept grants or gifts from the federal government or any of its agencies, or from any person.

[1945 c. 399]

**373.06 ACTIONS AGAINST COUNTIES.** No action shall be maintained by any claimant, except the State of Minnesota, against a county upon any claim except county orders, when the only relief demanded is a judgment for money, until such claim shall have been duly presented to the board and it shall have failed to act upon the same within the time fixed by law, or unless such board shall consent to the institution of such action. No action shall be brought by any person, except the State of Minnesota, upon any county order until the expiration of 30 days after a demand for payment thereof has been made and any judgment against the county entered in an action brought on any such order without such demand shall be void.

[R. L. s. 620; 1923 c. 210] (994)

**373.07 SUITS AGAINST COUNTIES; SERVICE; JURORS.** Service of summons or other original process in actions against a county shall be made upon the chairman or clerk of the board, either during a session of the board, or within ten days before the day appointed for one. The person served shall forthwith notify the county attorney of such service and lay before the board at its next regular meeting all the information he may have regarding such action. In actions where the county is a party, its inhabitants, if otherwise qualified, may be jurors.

[R. L. s. 413] (644)

NOTE: To extent inconsistent, superseded, Rules of Civil Procedure, Rules 4.03 (e), 86.01 and 86.02.

**373.08 COUNTY, HOW NAMED IN SUITS.** In all actions and proceedings by or against a county, the name in which it shall sue or be sued shall be "The county of ..... " (insert name of the county); but this provision shall not prevent county officers, when authorized by law, from suing in their official names for the benefit of the county.

[R. L. s. 414] (645)

**373.09 CLAIMS AGAINST COUNTY; APPEAL.** When any claim against a county is disallowed by the county board, in whole or in part, a claimant may appeal from its decisions to the district court by causing a written notice of such appeal to be filed in the office of the auditor within 15 days after written notice mailed to the claimant by the county auditor showing the disallowance of the claim and giving security for costs, to be approved by the auditor, who shall forthwith notify the county attorney thereof. When any claim against a county shall be allowed, in whole or in part, by such board, no order shall be issued in payment of the same or any part thereof, until after three days from date of the decision; and the county attorney may, on behalf and in the name of such county, appeal from such decision to the district court, by causing a written notice of such appeal to be filed in the office of the auditor within three days after date of the decision appealed from; or any seven taxpayers of the county may, in their own names, appeal from such decision to the district court by causing a written notice of appeal, stating the grounds thereof, to be filed in the office of the auditor within three days after the date of the decision appealed from, and giving to the claimant security for his costs and disbursements, to be approved by a judge of the district court; and thereafter no order shall be issued in payment of any such claim until a certified copy of the judgment of the court shall be filed in the office of the auditor. Upon filing of such notice of appeal, the court shall acquire jurisdiction of the parties and of the subject matter, and may compel a return to be made as in the case of an appeal from a judgment of a justice of the peace. In any county subject to the provisions of Laws 1941, Chapter 118, in which a claim has been audited and certified by the county auditor as required by Laws 1941, Chapter 118, Section 5, or whose population now or hereafter exceeds 250,000 but is less than 450,000 and in Hennepin county such claim may be paid not earlier than the third day after allowance by the county board.

[R. L. s. 415; 1925 c. 317 s. 1; 1933 c. 191; 1943 c. 114 s. 1; 1945 c. 246 s. 1; 1959 c. 212 s. 1; 1969 c. 673 s. 1] (646)

**373.10 PROCEEDINGS ON APPEAL.** Within ten days after an appeal has been taken, the auditor shall without charge file in the office of the clerk of such court a certified copy of the claim and a transcript of the record of the action of the board thereon, together with a copy of the notice of appeal, and the date of the filing thereof in his office. The proceeding shall be put upon the calendar for trial as an issue of fact at the next general term of the district court, beginning not less than ten days after the date of the appeal; and on or before the second day of such term the court shall direct pleadings to be made up as in civil actions, upon which the proceeding shall be tried, and all questions of law summarily heard and deter-

mined. Issues of fact shall be tried and judgment rendered and perfected as in civil actions but no execution shall issue thereon except for the collection of a counterclaim or costs and disbursements in case of a judgment therefor against a claimant.

[R. L. s. 416] (647)

**373.11 APPEAL TO SUPREME COURT; COUNTER-CLAIM.** An appeal from the judgment of the district court may be taken to the supreme court as in civil actions within 30 days after the actual entry of the judgment. If no appeal is taken, a certified copy of the judgment shall be filed in the office of the auditor; and, if an appeal is taken, the determination of the supreme court shall be certified to the district court and judgment entered in accordance therewith, and that judgment certified to and filed in the office of the county auditor. In either case, after such certified copy is filed, orders shall be drawn on the county treasury in payment of any judgment in favor of a claimant; and execution may issue out of the district court for the collection of any costs against a claimant; provided that, in any case where costs are awarded against a claimant and there is any allowance on the claim in his favor, the amount of such costs shall be deducted from such allowance, and in any case of an appeal the county may, in the district court, interpose, as a counterclaim, any demand which it has against such claimant, and have execution for the collection of any judgment in its favor.

[R. L. s. 417] (648)

**373.12 JUDGMENTS AGAINST COUNTIES; HOW PAID.** When any judgment is recovered against a county, or against any county officer, in an action prosecuted by or against him officially, where the same is to be paid by the county, no execution shall issue except as herein provided; but, unless reversed, the same shall be paid from funds in the treasury, if there be any available; if not, the amount thereof shall be levied and collected as other county charges, and, when so collected, shall be paid to the person in whose favor the judgment was rendered, upon the delivery of a proper voucher therefor. If payment is not made within 30 days after the time the treasurer is required by law to make settlement with the auditor next after the rendition of such judgment, execution may issue, but the property of the county only shall be liable thereon.

[R. L. s. 418] (649)

**373.13** M.S. 1967 [Local, St. Louis county]

**373.14** [Repealed, 1965 c 45 s 73]

**373.15** [Repealed, 1965 c 45 s 73]

**373.16** [Repealed, 1965 c 45 s 73]

**373.17** [Repealed, 1965 c 45 s 73]

**373.18** [Repealed, 1965 c 45 s 73]

**373.19** [Repealed, 1965 c 45 s 73]

**373.20 TAX RELIEF FOR CERTAIN COUNTIES.** Any county in which the full value of all property which is exempt from local taxation, because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax laws, exceeds the taxable value of all other non-exempt real and personal property, exclusive of money and credits, shall be entitled to receive from the state treasury such an amount annually as would be produced by computing a tax of one-fourth of the current tax rate for county purposes upon the full value of such property which is exempt from local taxation because of the provisions of the gross earnings tax laws.

[1937 c. 344 s. 1] (997-21)

**373.21 APPLICATION TO STATE AUDITOR.** Any such county desiring to take advantage of sections 373.20 to 373.24 shall apply in writing therefor, to the state auditor, and such application shall contain the following facts:

(1) The valuation of the property in the county not subject to local taxation because the same is subject to taxation under the gross earnings tax law; (railroad valuation shall cover all railroad property located in said county except rolling stock, main tracks, and fills or bridges supporting the same);

(2) The value of all real and personal property, exclusive of money and credits, within any such county, subject to local taxation;

(3) The rate of taxation in mills for county purposes for the current and next preceding years;

(4) The total amount spent for all county purposes by any such county for the

last preceding year, and an estimate of the expenses for the county for the current year.

The information called for in clause (1) shall be ascertained and certified, upon the request of any such county, by the department of public service; and the information called for in clauses (2), (3), and (4) shall be certified by the auditor of such county.

[1937 c 344 s 2; 1971 c 25 s 67] (997-22)

**373.22 AUDITOR TO FIX AMOUNTS.** The state auditor shall immediately consider such matter and determine whether or not the county is entitled to aid under the provisions of sections 373.20 to 373.24; and, if he finds that the county is entitled to the aid, he shall determine the amount to which the county is entitled to within the limitations of sections 373.20 to 373.24, and he shall draw his warrant upon the state treasurer in favor of the county for the amount to which it is entitled and deliver the same to the county, taking proper voucher or receipt therefor.

[1937 c. 344 s. 3] (997-23)

**373.23 LIMIT OF PAYMENTS.** Not more than \$30,000 in the aggregate shall be disbursed in any one calendar year to all the counties entitled to aid under the provisions of sections 373.20 to 373.24; and, in the event the amount of \$30,000 is insufficient to pay the full amount to which these counties shall be entitled annually thereunder, the state auditor shall apportion the sum pro rata to each of the counties.

[1937 c. 344 s. 4] (997-24)

**373.24 PURPOSES FOR WHICH EXPENDED.** Moneys received by any county under sections 373.20 to 373.24 shall be used only for the purpose of payment or providing for the payment of any bonded or other indebtedness of such county outstanding January 1, 1937.

Any such revenue not required to pay or provide for the payment of any such indebtedness shall be used to cover and pay current operating expenses to reduce and replace tax levies on real and personal property.

[1937 c. 344 s. 5] (997-25)

**373.25 TAX LEVY, COUNTY BUILDING FUND.** Subdivision 1. The county board of any county not containing a city of the first class may provide for and establish a fund to be known as the county building fund. In addition to all other taxes and the amount thereof permitted by law to be levied for county purposes, the county board of any county may include in its annual tax levy an amount not exceeding two mills on the dollar of the taxable valuation of such county for the county building fund. The proceeds from any tax so levied shall be credited to the county building fund. Any county building fund established pursuant hereto and to which any such tax shall have been credited shall be used by the county solely for the acquisition of or for the construction, reconstruction, maintenance and repair of buildings used or to be used in the administration of its county affairs and the acquisition of lands necessary for said purposes and the county is hereby authorized to use said fund for said purposes.

Subd. 2. This section shall not be construed as repealing or superseding any existing law now authorizing a levy for the same purpose.

[1949 c 693 s 1, 2]

**373.26 COUNTY PARKING FACILITIES.** Subdivision 1. **Application.** No motor vehicle, either privately or publicly owned, may be parked upon any parking lot or facilities owned or operated by any county except as authorized by this section.

Subd. 2. **Regulations by resolution.** The board of county commissioners of any county may regulate, by resolution, the parking of motor vehicles, either privately or publicly owned, including the authority to make charges for parking privileges, upon any parking lot or facility owned or operated by the county.

Subd. 3. **Enforcement.** Regulations promulgated under the provisions of subdivision 2 shall be enforced by the county sheriff unless the county board has entered into a service contract for the enforcement thereof with the municipal council of the municipality in which the parking lot or facility is located.

Subd. 4. **Removal and impounding of vehicles.** Any motor vehicle parked upon any parking lot or facility owned and operated by the county not in conformity with the resolution of the county board regulating the operation and use

thereof may be deemed a public nuisance and the county board may provide for the abatement of such nuisance by resolution.

Subd. 5. **Penalties.** Any person, state, or county official, elective or appointed, firm, association, or corporation which violates any of the provisions of this section or resolution of the board of county commissioners adopted under authority of this section is guilty of a misdemeanor and upon conviction thereof, may be punished by a fine of not more than \$25 or by confinement in the county jail for not more than five days, or by both.

All fines imposed and collected by any court for violations of said regulations shall be remitted by said court to the treasurer of the county within 30 days after the collection of said fine.

Subd. 6. **Exclusion.** This section shall not apply to any county containing a city of the first class.

[1963 c 163 s 1]

NOTE: Applicable to St. Louis county. See Laws 1965, Chapter 112.

**373.27 GREAT RIVER ROAD, FINANCIAL ASSISTANCE.** Subdivision 1. The county board of any county lying adjacent to the great river road or through which the great river road passes as now existing or hereafter established, may grant to the Mississippi river parkway commission of Minnesota, the commissioner of highways, or the commissioner of natural resources such sums of money as are available and which it deems advisable, not to exceed \$2,000 per year, for the following purposes: The promotion and development of the great river road in Minnesota; the paying of actual expenses of commission members incurred in the performance of their duties as commissioners; the purchase of stationery and office supplies; and the payment of dues to the national Mississippi river parkway commission, for the purchase of lands and interests in lands including scenic easements by the grantees, in addition to the normal right of way required for the great river road. Such lands and interests in lands may include parkway features such as lands necessary for recreation, safety rest areas, and the conservation of natural scenic beauty, including such areas as submarginal lands, faces of adjacent hillsides, lakeshore and river banks, swamps and residual parcels and areas of historical, archeological or scientific interest, in accordance with the joint report to congress and the plan proposed by the state and approved by the secretary of commerce and the secretary of the interior.

Subd. 2. Such grants of the county may come from any moneys available in the county treasury and the county may levy not to exceed \$2,000 in any year upon all the taxable property within the county for the purpose of making the grants herein authorized.

Subd. 3. All moneys received as grants heretofore and hereafter under subdivision 1 of this section shall be deposited in the general fund in the state treasury and credited to a special account in the name of the commission or commissioner named in subdivision 1 of this section to whom it was granted and is appropriated to such person for the purposes specified in the grant. The moneys so granted, credited and appropriated shall not cancel at the end of a fiscal year but shall remain available until expended for the purpose or purposes for which it was granted. If no specific purpose is named in the grant, the moneys shall be available to such commission or commissioner for any of the purposes set forth in said subdivision 1.

[1963 c 169 s 1, 2; 1965 c 237 s 1; 1969 c 399 s 49; 1969 c 1129 art 3 s 1]

NOTE: See sections 161.1419 to 161.145.

**373.28 LYNCHING.** Subdivision 1. **Defined.** "Lynching" is the killing of a human being, by the act or procurement of a mob.

Subd. 2. **Damages recoverable.** When any person shall be lynched, the county in which the lynching occurred shall be liable in damages to the dependents of the person lynched in a sum of not exceeding \$7,500, to be recovered in a civil action.

Subd. 3. **Officers guilty of malfeasance in certain cases.** Any sheriff, deputy sheriff, or other officer having the custody of any person whom it is sought by a mob to take from his custody, who shall fail or neglect to use all lawful means to resist such taking, shall be guilty of malfeasance and shall be removed from office by the governor in the manner and upon the same procedure as is provided by law for the removal from office of county officers guilty of malfeasance or non-feasance in the performance of their official duties.

[1921 c 401 s 1, 2, 3] (10036, 10037, 10038)

**373.30 CHANGE IN POPULATION OF POPULOUS COUNTIES, APPLICATION OF STATUTES.** Any county with a population according to the 1960 federal census of less than 100,000 which has a population of over 100,000 as a result of the 1970 federal census shall be authorized to continue to utilize authorities granted to counties of under 100,000 population notwithstanding the change in population occurring as a result of the 1970 federal census. Statutory limitations and mandatory provisions of law relating to counties of over 100,000 population shall not apply to counties which had a population according to the 1960 federal census of less than 100,000 population. Statutory limitations and mandatory provisions of law applicable to counties of under 100,000 shall continue to apply to counties which according to the 1960 federal census had less than 100,000 and which according to the 1970 federal census have a population in excess of 100,000. Application of legislation passed in the 1969 legislative session or in subsequent sessions shall not be affected by this section.

[1969 c 254 s 1]

**373.31 ECONOMIC DEVELOPMENT AGREEMENTS WITH SUBDIVISIONS AND CORPORATIONS OF OTHER STATES.** Subdivision 1. Any county or two or more adjacent counties may enter into an agreement with contiguous political subdivisions of an adjacent state, with nonprofit corporations, or both, for the purpose of improving the economic development of the area.

Subd. 2. Notwithstanding the provisions and limitations of section 275.09, and any other law, the county board of any county may appropriate from the general revenue fund a sum not to exceed one tenth of a mill on the dollar of the taxable valuation of the county for carrying out the purposes of this section.

[1971 c 452 s 1]