day of December, 1934, and thereafter such judges shall be elected for four year terms, commencing on the first secular day in January following election and until their successors are elected and qualified. Provided, that the existing succession of terms of judges elected under the provisions of Chapter 4, General Laws 1925, or any amendments thereto, shall be continued, and successors to such judges shall be elected for four year terms at the elections in December preceding the expiration of the terms of such judges, respectively.

- Sec. 5. Fiscal year to be calendar year.—The fiscal year of all villages or boroughs in this state shall be the calendar year.
- Sec. 6. Laws repealed.—General Statutes 1923, Section 1134, is hereby repealed insofar as inconsistent herewith and Chapter 4, General Laws 1925, and Chapter 411, General Laws 1927, are hereby repealed insofar as inconsistent herewith, and all acts and parts of acts inconsistent herewith are also likewise repealed.
- Sec. 7. Provisions severable.—The various provisions of this act shall be severable and if any part or provision shall be held to be invalid this shall not invalidate any other part of provision thereof.

Approved April 27, 1929.

CHAPTER 414—H. F. No. 530

An act to provide for addition of territory to cities now or hereafter having a population of over 350,000 inhabitants, and prohibiting the use of general funds and certain assessments for public work for ten years after such addition except in certain cases.

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

Section 1. Annexation of lands.—Lands outside any incorporated municipality and adjoining and contiguous to any city of the first class, now or hereafter having 350,000 inhabitants, within the same county in which said city of the first class is situated and which have been platted into subdivisions approved by the city council or chief governing body of such city and by the county board of such county and in which streets and alleys have been dedicated for pub-

lic use, may be annexed to such city of the first class upon petition of the owner or owners thereof, which petition shall be in writing and shall be presented to and filed with the governing body of such city of the first class. The word "owner," as herein used, shall mean any and all persons or parties having any right, title, estate, lien or interest in the lands proposed to be so attached, other than the tax or assessment liens held by the state or any of its subdivisions.

- Sec. 2. Proceedings in annexation.—Upon the presentation of such petition to the governing body of such city, the same shall be referred to the planning commission of such city, if one exists therein. If such planning commission by a four-fifths vote shall recommend the annexation of such lands and if such governing body finds that the territory described in such petition is so conditioned and so located as properly to be made a part of such city of the first class, it shall have power by resolution duly adopted by a four-fifths vote of such governing body to annex such territory, and immediately upon the adoption of such resolution, the territory annexed shall become a part of such city for all purposes. Thereafter the City Clerk of such city of the first class shall file with the Register of Deeds of the county wherein such city of the first class is situated, and in the office of the Secretary of State, a certified copy of the resolution adopted by such governing body, so annexing said territory to such city of the first class.
- Sec. 3. To be part of adjacent wards.—Such annexed territory shall become parts of adjacent wards of such city of the first class, and the portions of such territory to be added to wards adjacent thereto shall be determined by the extension in straight lines of the ward lines of such adjacent wards.
- Sec. 4. Tax levies.—Taxes levied and due and payable at the time of the passage of such resolution shall be collected and received by the proper officers of the county in which such city of the first class is located, and when so collected shall be transmitted by such officers to the state or governmental subdivision to which said taxes were originally due and payable. Taxes levied, but not due and payable at the time of the passage of such resolution, shall be collected and received by the proper officers of the county in which such city of the first class is located, and shall be distributed as if at the date of the levy thereof the said lands were a part of such city of the first class. All special assessments levied at the time of the passage of such resolution, for the making of any public improvement, and all assessments made to meet any bonded indebtedness in and of the governmental subdivision in which said lands were prior to the passage of said resolution located, and for the payment of which

said lands have become obligated, shall, when collected by the proper officers of the county in which such city of the first class is located, be transmitted to the governmental subdivision making such public improvement and the levy of assessment therefor.

- Sec. 5. Limitation on public improvements.—For the period of 10 years after the annexation of any lands under this act, no works of improvement shall be done within such annexed territory under any law of this state or any provisions of charter of such city of the first class under which any portion of the cost thereof shall be paid for out of the general funds except the cost of such improvements at and in street intersections where no private property abuts against which said cost can be assessed or shall be assessed against any property outside the boundaries of said lands so annexed but during such term such lands shall be subject to assessments for any improvements either inside or outside the boundaries thereof permitted by such law or charter.
- Sec. 6. Applications.—This act shall apply to all cities now or hereafter having over 350,000 inhabitants, including all such cities organized and operating under a home rule charter adopted under the provisions of Section 36, Article IV, of the state constitution, and the laws of the state relating thereto.
- · Sec. 7. This act shall take effect and be in force from and after its passage.

Approved April 27, 1929.

CHAPTER 415-H. F. No. 956

An act relating to taxes and tax sales; umending Section 2138, General Statutes 1923, as amended by Chapter 363, General Laws 1927, Section 2139, General Statutes 1923 as amended by Chapter 208, General Laws 1925, and by Section 1, Chapter 119 General Laws 1927, and amending Section 3, Chapter 119, General Laws 1927, and Chapter 117, Session Laws 1929, relating thereto; and providing for refundment to the purchasers in certain cases.

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