westerly 540 feet of the northeast quarter of the northeast quarter (NE-1/4 NE-1/4) of section 6, township 102 north, range 21 west;

together with the two following described strips:

- 1. The northerly 33 feet of the northeast quarter of the northeast quarter (NE-1/4 NE-1/4) of section 6, township 102 north, range 21 west;
- 2. The southerly 217 feet of the northerly 250 feet of the westerly 33 feet of the northeast quarter of the northeast quarter (NE-1/4 NE-1/4) of section 6, township 102 north, range 21 west;

containing in all 9.82 acres, more or less.

Approved March 14, 1961.

## CHAPTER 99—H. F. No. 885

## [Not Coded]

An act authorizing the county of Lincoln to levy tax for county road and bridge fund.

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

- Section 1. County of Lincoln, road and bridge levy. The board of county commissioners of the county of Lincoln may levy a tax not to exceed 25 mills on the dollar of the taxable valuation of the county for the county road and bridge fund.
- Sec. 2. Effective date. This act shall become effective only after its approval by a majority of the board of county commissioners of the county of Lincoln, and upon compliance with Laws 1959, Chapter 368.

Approved March 14, 1961.

## CHAPTER 100-S. F. No. 16

An act relating to income tax, providing for the date of decedents income tax returns; amending Minnesota Statutes 1957, Section 290.42 as amended by Laws 1959, Chapter 72, Section 1.

Changes or additions indicated by italics, deletions by strikeout.