may order the sidewalks built at the expense of the lots adjoining such sidewalk, and the expense of the building such sidewalk or the repair thereof, with interest on the cost thereof, at the rate of two (2) per cent. per month from the time of performing the said work until the first day of June next thereafter, shall be assessed upon such lots so chargeable in such manner that each lot shall be charged with the whole expense and interest as aforesaid on the cost of the sidewalk or the repair thereof adjacent thereto, by the street commissioner and returned to the common council; and such assessment shall be a lien upon said lot or lots, as in the case of city, county, and State taxes; and the common council shall cause a statement of such assessment to be returned to the auditor of Olmsted county at the same time with the city taxes levied by them (if any); and such assessment when so transmitted to said county auditor, shall be collected and payment thereof enforced in like manner as city, county and State taxes are collected and payment thereof enforced.

SEC. 4. That section twelve (12) of said chapter eighteen (18) be amended so as to read as follows:

Section 12. No error or informality in the proceeding under this chapter shall vitiate the assessment made by virtue hereof, and any objection to any assessment shall be made to the common council before the return thereof to the auditor of the county of Olmsted; *Provided*, The notices hereinbefore provided for, shall have been given, and proof thereof filed with the city recorder of said city.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved March 12, 1878.

CHAPTER 61.

AN ACT TO AMEND AN ACT ENTITLED "AN ACT TO INCORPORATE THE VILLAGE OF BENSON, SWIFT COUNTY, STATE OF MINNESOTA," THE SAME BEING CHAPTER SIX (6) OF THE SPECIAL LAWS OF THE YEAR EIGHTEEN HUNDRED AND SEVENTY-SEVEN (1877).

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

SECTION 1. That section one (1) of chapter six (6) of the special daws of the year eighteen hundred and seventy-seven be amended

by adding thereto the following: and all of the territory, so set apart for incorporation as the village of Benson shall constitute a separate and independent organization, and be entirely separated from the town of Benson for all purposes whatsoever, and constitute and be a separate election district for all elections whatsoever.

SEC. 2. That said chapter six (6) of the special laws for eighteen hundred and seventy-seven be amended by adding thereto the following sections.

Sec. 5. The recorder elected by said village shall be ex-officioassessor of all the taxable property of said village, and shall perform the duties of assessor of said village in the same manner as is prescribed by law for town assessors, and shall have the same rights and privileges, and be subject to the same liabilities as is by

law prescribed for town assessors.

Sec. 6. There shall in said village of Benson be elected two (2) justices of the peace and two (2) constables, who shall hold their respective offices for two (2) years, or until their successors are elected and qualified, and who shall have and may exercise the same power and authority by chapter one hundred and thirty-nine (139) of the general laws of eighteen hundred and seventy-five (1875) granted to the justice of the peace, and the constable therein mentioned.

Provided, That the justice of the peace and the constable heretofore elected in said village of Benson, shall hold their respective

offices until their respective terms expire.

Sec. 7. In addition to the general powers conferred by chapter one hundred and thirty-nine (139) general laws of eighteen hundred and seventy-five (1875) and the acts amendatory thereof, the vil-

lage council of said village shall also have power,

First. To assess and levy a poll tax upon each and every male inhabitant thereof of the age of twenty-one (21) years, and under the age of fifty (50) years, of any amount not to exceed three (3) dollars, said poll tax to be assessed by ordinance, and said tax when paid shall be in lieu of all poll tax now authorized to be levied by town supervisors for road purposes, and said village council is hereby authorized by said ordinance to impose penalties for the non-payment of said poll tax.

Second. To prevent the running at large of dogs unless properly muzzled and licensed, and to provide for the licensing of dogs, and to impose a tax on same, and further, to authorize the summary destruction of such dogs when at large contrary to ordinance.

Third. To lay out extend, improve and vacate any and all streets and alleys within the boundaries of said village, and to appropriate sufficient funds for the necessary improvement of such streets.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved March 11, 1878.