

## CHAPTER 282.

[S. F. No. 558.]

AN ACT TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY TO LEVY A TAX FOR AND TO EXPEND THE SAME ON ROADS AND BRIDGES IN SAID COUNTY.

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

SECTION 1. That the board of county commissioners of Polk county are hereby authorized and required to levy annually a tax in the same manner that other taxes are levied by them, to an amount not exceeding two (2) mills per centum upon all the valuation of all the taxable property of said county, as fixed by the state board of equalization, which tax shall constitute a separate fund and shall be known and designated as the special road and bridge fund.

SEC. 2. That the taxes so levied and collected shall belong to and be credited to the respective commissioner district from which it was collected and the commissioner from each commissioner district shall have exclusive power to expend and appropriate from such fund so collected, belonging to and credited to his district upon a proper warrant drawn by the county auditor such sums of money as in his discretion may be deemed advisable for the opening, surveying, repairing, ditching or otherwise improving the roads of his said district in said county, and also for the building or repairing of bridges and drains upon said roads, and that said funds shall under no circumstances be transferred from one to another or to any other fund or funds, or otherwise appropriated except as herein provided.

SEC. 3. That the treasurer of said county of Polk is hereby authorized and required to return to each commissioner district in said county—out of funds in his hands not otherwise appropriated—an amount equal to the amount or amounts withdrawn therefrom and credited to a general fund by order of a resolution passed by the said board of county commissioners at a meeting held by said board on the thirtieth (30) day of January, eighteen hundred and eighty-nine (1889), to be used, expended and appropriated as provided in section two (2) of this act.

SEC. 4. All acts or part of acts inconsistent with this act are hereby repealed.

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

• Approved April 30, 1889.