

council, of which now or hereafter shall receive a greater amount than herein provided as salary or compensation.

Approved April 22, 1907.

CHAPTER 285—H. F. No. 420.

An Act to amend section 1231, Revised Laws 1905, relating to township delinquent road taxes.

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

Proceedings to collect delinquent road taxes.—Section 1. That section 1231, Revised Laws 1905, be and the same is hereby amended to read as follows:

Section 1231. Delinquent Road Taxes—On or before November first in each year the clerk shall deliver to the county auditor a list containing a description of each tract of land on which the road tax is delinquent, and the amount of such tax, together with the name of the owner of each tract, if known, and, if not known, a statement of that fact. Said list shall also contain a statement of all unpaid road taxes upon personal property with the names of the owners of such property, as shown by the corrected list on file in his office. Opposite each amount of unpaid taxes in said list said clerk shall enter the number of the road district in which such road tax was levied. He shall append to said list his certificate that the same is a correct list of all road taxes remaining delinquent for the year therein stated. The auditor shall extend such unpaid taxes and penalties upon the tax list of the current year, setting opposite each amount the number of the road district in which said tax was levied.

Such road taxes, when collected, shall be paid to the town treasurer upon the certificate of said auditor, and applied to the construction and repair of roads and bridges in the road district in which such tax was levied, upon the order of the town board; *provided*, that no part thereof shall be paid out for the services of the town board.

Immediately after every tax settlement the auditor shall mail to each town clerk a statement showing the total amount of road taxes collected in each of the several road districts of said town, since the last tax settlement. The town clerk

shall keep a proper record showing the collections and expenditures of such road taxes in each road district, and shall, at the annual town meeting, present a complete report of such collection and expenditures for the previous year.

In towns containing two or more congressional townships said road taxes shall be expended in the township in which the said taxes are levied.

Sec. 2. This act shall only apply to such road taxes as are levied during the year 1907 and thereafter.

Approved April 22, 1907.

CHAPTER 286—H. F. No. 627.

An Act entitled, An act to authorize any city in the State of Minnesota now or hereafter having a population of over fifty thousand inhabitants to provide necessary funds for the support and maintenance of its fire department, and to fix the maximum expenditure each year thereof.

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

Council to fix maximum expenditure for fire department.

—Section 1. That any city in this state now or hereafter having a population of over fifty thousand inhabitants, in addition to all powers now possessed by it, shall have the power and authority, acting by and through its common council, to fix the maximum expenditure each year for the support and maintenance of its fire department, and to include the amount so fixed in the current annual tax levy for such city.

Sec. 2. All acts and parts of acts inconsistent herewith are hereby repealed.

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

Approved April 22, 1907.