## CHAPTER 404—H. F. No. 1181.

An Act to amend chapter sixty-nine (69) of the General Laws of the State of Minnesota, for the year 1905, in relation to the rate of taxes for road and bridge purposes in any township of this state.

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

Taxes—how levied.—Section 1. That section one thousand five hundred and fifty-eight (1558) of chapter eleven (11) of the General Statutes one thousand eight hundred and ninety-four (1894), as amended by chapter one hundred and seventeen (117) of the Laws of Minnesota for the year one thousand eight hundred and ninety-nine (1899), be and the same is hereby amended so as to read as follows:

Section 1558. There shall be levied annually on each dollar of taxable property in the state (other than such as is by law otherwise taxed) as assessed and entered on the tax list for the several purposes enumerated, taxes at the rate specified as follows:

"For state purposes, such amount as may be levied by the legislature; for county purposes, such amount as may be levied by the county commissioners, the rate of which shall not exceed five mills in any county having a taxable valuation of one million dollars or more, and the amount of which shall not exceed five thousand dollars in counties having a taxable valuation of less than one million dollars, the rate of such tax shall not exceed one per cent in any county.

For township purposes, such sum as may voted at any legal town meeting, the rate of which shall not exceed two mills in any township having a taxable valuation of one hundred thousand dollars or more, and the amount of which shall not exceed one hundred and fifty dollars in any township having a taxable valuation of less than one hundred thousand dollars, and the rate of such tax last mentioned shall not exceed one-half of one per cent in any township. In addition to the foregoing, in each township such sum as may be voted at the annual town meeting for road and bridge purposes and for the support of the poor, respectively, in and for said township: provided, that the rate of taxation in any town for road and bridge purposes shall not exceed ten mills per dollar, and the tax for poor purposes shall not exceed five mills per dollar. For school district purposes, in addition to

the general tax of one mill, such sum as may be voted at any legal meeting of the qualified voters of the district, the rate of which shall not exceed fifteen mills, for the support of the school, or one per cent for the erection of a school house.

"Provided, that the aforesaid limitation shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city or incorporated town or village, for the purpose of paying the cost thereof and the damages occasioned thereby; and that nothing in this section shall be construed to prevent the county commissioners, town(ship) supervisors or corporate authorities of any city, town, village or school district from levying any tax which by any special law they may be authorized to levy.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 24, 1907.

CHAPTER 405—H. F. NO. 1210.  $09 = \frac{34}{1007} \frac{1907}{1007-M} C_{403}$ 

An Act to appropriate money out of the fund heretofore appropriated and set apart out of the general revenue fund in the state treasury to aid in building, constructing and repairing bridges and highways in this state, and to apportion such money among the several counties of this state, and to provide for the places and manner in which the same shall be expended.

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

Funds—how divided.—Section 1. That the sums hereinafter named be, and the same are hereby appropriated for each
of the two fiscal years ending July 31, 1908, and July 31, 1909,
unless herein otherwise specified, out of the money in the state
treasury belonging to the fund heretofore appropriated and set
apart under the provisions of chapter 219, General Laws of Minnesota for 1907, approved April 16, 1907, to aid in building,
constructing and repairing bridges and highways in the several
counties of this state at and in the places hereinafter specified.
Such sums shall be in each and all cases expended under the
supervision of the county board of each county respectively, at
the place or places herein respectively designated, and when no
place or places are designated, such sum shall be expended at