## CHAPTER 364-H. F. No. 704.

An Act to amend section 9 of chapter 312 of the General Laws of 1903, authorizing cities having a population of 10,-000 or less to establish and maintain a general system of sewers and to maintain, alter, relay and extend any existing system of sewers, and to provide for the cost thereof, and to create sewer districts within the limits of such cities.

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

Sewers in cities of 10,000 or less—Assessments—Duties of county auditors. treasurers and city clerks.—Section 1. That section 9 of chapter 312 of the General Laws of 1903, be amended so as to read as follows:

Section 9. Whenever any work or improvement provided for by this act shall have been determined upon and a contract let therefor, the city engineer, or other competent engineer selected by the city council, shall forthwith calculate the proper amount to be specially assessed for such district, joint district and lateral sewers against every assessable lot, piece or parcel of land within the sewer district affected, without regard to cash valuation, in accordance with the provisions of section 5 of this act.

Provided, that no property shall be especially assessed for the cost of a sewer in excess of the cost of a sewer eighteen inches in diameter, and that whenever any district, joint district or lateral sewer of larger diameter than eighteen (18) inches shall be laid or relaid, the cost thereof in excess of the estimated cost of a like sewer eighteen (18) inches in diameter shall be paid out of the sewer fund, if any, or in case there is no sufficient sewer fund, then out of the general revenue fund of the city.

Provided, further, that in calculating the special assessment for any district sewer or joint district sewer, the cost of laying or relaying such sewer in any public ground, street or alley, and all catch basins, manholes, lamp holes and flushing valves and tanks, shall be taken as part of such district sewer or joint district sewer, and to be paid for by such special assessment.

And provided, further, that private owners may lay, relay or extend any lateral sewer through any public ground, street or alley, and connect the same with any general, district or joint district sewer, upon permission granted by a majority vote of the city council, and that any private owner alone, or two or more owners jointly, may lay, relay or extend lateral sewers through private ground pursuant to rights acquired therefor by agreement or purchase from any private owner or owners. In the event that any private owner shall alone or jointly with others lay, relay or extend any such lateral through public ground, the

city shall not be or become in any way or in any respect liable for any act or negligence involved therein.

When such engineer shall have finished his calculation of the amount to be specially assessed, as aforesaid, against each lot, piece or parcel of land in the sewer district affected, he shall at once prepare and file with the city clerk or recorder tabulated statements, in duplicate, showing the proper description of each and every lot, piece or parcel of land to be specially assessed and the amount he has calculated against the same, and such statement shall be the basis of the assessment and be known as the proposed assessment to be made by the city council as hereinafter prescribed, and shall be laid before the city council for its approval at its next regular meeting, to be held not less than ten (10) days thereafter. The city clerk or recorder shall thereupon cause notice of the time and place when and where the city council will meet in regular session, to pass upon each proposed assessment, to be published in the official paper of the city at least ten (10) days prior to such meeting of the city council.

During all the time between the filing of such proposed assessment with the city clerk or recorder and such meeting of the city council, such proposed assessment shall be open to inspection and copying by all persons interested.

At such meeting of the city council, all persons aggrieved by such proposed assessment may appear before the city council and present their reasons why such proposed assessment or any particular item thereof should not be adopted, and the city council shall hear and pass upon all objections thereto, if any, and may alter or affirm and adopt such proposed assessment as shall be deemed just in the premises, and upon the adoption by resolution of such proposed assessment the same shall be certified by the city clerk and filed in his office, and shall thereupon be and constitute the special assessment. And such special assessment, with the accruing interest thereon, shall be a paramount lien upon the property included therein from the time of the adoption of such assessment by the city council, and shall remain such lien until fully paid, and shall have precedence over all other liens, except general taxes, and as to such shall be concurrent, and shall not be divested or impaired by any judicial sale, and no mistake in the description of the property or in the name of the owner shall invalidate the lien.

The city council may at any time by resolution direct the city clerk or recorder to make up and file in the office of the county auditor a certified statement of the amount of all of such unpaid assessments with accrued interest, and the city clerk or recorder shall within twenty (20) days thereafter make up and file such certified statement in the office of the auditor of the

county, which statement shall also contain a description of the lands affected by the assessment, and after said statement is filed in the office of the county auditor it shall be the duty of such auditor to carry the said assessment upon his tax roll against the different parcels of land therein described and the same for each year ending October fifteenth shall be carried into the tax becoming due or payable in January of the following year, and enforced and collected in the manner provided for the enforcement and collection of state and county taxes, and the assessments paid to the county treasurer shall be paid over by him to the treasurer of such city upon the apportionment of general Any person may pay to the city treasurer any such assessment after the same has been so certified to the county auditor, provided, the tax roll containing such assessment has not in due course been delivered to the county treasurer for collection. and the receipt of such city treasurer shall be sufficient authority upon presentation to the county auditor for him to mark such assessment "paid" upon his roll, but after the tax roll has been delivered to the county treasurer for collection, the said assessment must be paid to him, with the penalties allowed by law. The same penalties and interest shall attach and be collected by the county treasurer on assessments as upon general taxes, which penalties and interest shall belong to the city and be turned over by said county treasurer to the city with the assessments. section as amended shall apply to all assessments heretofore or hereafter levied under the provisions of this act. From thirty (30) days after date of such assessment until so certified to the county auditor, such assessments shall bear interest at the rate of six per cent per annum.

Approved April 22, 1909.

## CHAPTER 365-H. F. No. 745.

An Act to authorize and empower cities of the State of Minnesota to annually appropriate and expend not to exceed \$300 for the appropriate observance of Memorial Day.

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

Council may appropriate \$300 for observance of Memorial Day.—Section 1. The city council or common council of each and every city in the state of Minnesota, in addition to all other powers now possessed by it, is hereby empowered and authorized to set apart, appropriate and expend, or cause to be expended, in such manner as it may deem best, from any funds in the city treasury available therefor, an amount not to exceed the sum of three hundred dollars annually for the purpose of aiding in the