

CHAPTER 346—H. F. No. 95.

An Act empowering villages to levy a special tax upon property specially benefitted thereby, for the purpose of laying water-mains within their corporate limits and to make contracts with other municipalities for the laying of water-mains, and the furnishing water for such village.

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

Special tax for water works system.—Section 1. The village council of any village now or hereafter having a water-works system shall have power to levy a special tax upon all property especially benefitted thereby, in front of which any water-main shall be laid.

How divided.—Sec. 2. The same may be divided up into five annual installments and shall not exceed the sum of one dollar per lineal foot of pipe laid in front of each lot or parcel of land, against each tract of land and the same shall be a lien upon such land from the time that the tax is levied by the village council as hereafter provided, *provided* however that no lot or parcel of land shall be subject to such tax after five annual assessments have been levied, except as hereinafter provided.

Procedure of village council.—Sec. 3. The village council shall proceed to act upon the petition of three or more owners of lots or of a majority of the frontage, where the same is unplatted, fronting on any street or block, where it is proposed to install such water-mains. In case of a service-main to connect either with the water-system of such village, or any adjoining municipality as hereafter authorized the village council may proceed upon its own motion.

Time and place for hearing.—Sec. 4. The village council in either of such cases shall fix a time and place for the hearing, and of the proposed tax levy of such water frontage tax for the hearing of all objections thereto, and give two weeks published notice thereof in accordance with the prescribed method of publication of ordinances of such village council.

At the time and place so fixed in such notice, the council shall meet and hear any objections thereto and determine whether such improvement is necessary or proper, and shall then make an assessment upon all property so fronting on such proposed water-main subject to such levy, which assessment shall state the amount levied per front foot, the name of the owner or reputed owner and the legal description by which said land is known.

Such assessment and levy shall thereupon be filed with the village clerk and a two weeks published notice of the time and

place shall be given in the same manner heretofore provided, when the said council will meet, hear and determine any objections to such levy. At such time and place so fixed, the council shall meet and hear all persons; and may adjourn from time to time not exceeding three days, unless the hearing of such objections thereto shall not then be completed, in which case it shall continue in session daily until such hearing may be completed. On such hearing it may in any manner modify its levy as may appear proper.

Village clerk to file statement.—Sec. 5. On or before the 10th day of October thereafter, the village clerk shall make up and file a statement duly certified to by him, showing the frontage tax assessment so levied against each piece or parcel of land, with the county auditor, of the county in which said village is situated, as special taxes to be by him extended and collected against said land, and thereupon such auditor shall extend the same on his tax-rolls against such property, and shall collect, enforce and pay over the same to the village treasurer of such village in the same manner as all other village taxes.

Disposition of money.—Sec. 6. All moneys so collected on account of such frontage tax, shall be kept separate and distinct for the purpose of constructing and paying for any water-mains, or any bonds that may have been issued for such purpose, in accordance with this act.

Issuance of bonds.—Sec. 7. If the village council shall determine such to be necessary it may when lawfully authorized by the voters of such municipalities bond, for the aggregate of such installments of frontage tax, drawing not to exceed five per cent interest per annum, and payable within fifteen years from date of issue payable on or before the due date thereof out of such frontage tax or any other revenues derived from the water fund of such village, applicable thereto, the proceeds of such bonds to be used for the installation of such water-mains.

Should the frontage tax levied at the outset prove insufficient to pay for such improvement, or the bonds issued in payment therefor, then a deficiency tax for such frontage may be levied, which including the first tax levied shall not exceed in the aggregate the full amount of twenty cents per running foot, for five years annually. Such bonds if issued shall not be counted as a part of the bonded debt of such village, but the faith and credit of such village shall be pledged for the payment thereof.

Should the frontage tax levied at the outset prove insufficient to pay for such improvement, or the bonds issued in payment therefor, then a deficiency tax on such frontage may be levied, which including the first tax levied shall not exceed in the aggregate the full amount of ten cents per running foot, for

ten years annually. Such bonds if issued shall not be counted as a part of the bonded debt of such village, but the faith and credit of such village shall be pledged for the payment thereof.

Final assessment.—Sec. 8. Before such village council shall have power to finally fix the assessment to be levied against the property abutting on such water-mains as provided in section four (4) of this act, and make contracts, therefor, it shall obtain detailed estimates of the cost of installing the same, and may for such purpose employ a competent engineer therefor, and shall make a careful estimate of the amount that will be realized from such frontage tax to be levied and if it shall appear that the same will not be sufficient to pay the expense of the installation of such water-mains and that for such purpose it will be necessary to issue the bonds of such village, then before the said council shall proceed any further with such assessments or installation, it shall submit the question of issuing the bonds necessary to pay any deficiency, to the voters of the village in accordance with the provisions of section 744 of the Revised Laws of 1905, fixing the amount of bonds to be voted for such purpose. Such bonds shall be payable out of the general funds of such village, raised by taxation or other sources. If such bonds shall be voted by the village, the council shall then proceed further as heretofore provided.

Contract with adjoining municipality.—Sec. 9. The village council of any such village may also enter into contracts with any adjoining municipality, for the furnishing by it of water to the citizens of such village, and the laying of water mains in the streets of such village. Thereupon such adjoining municipality shall have power to lay water-mains under the direction of such village council in the streets of such village and may furnish it and its citizens with water therefrom, and all of the provisions of this act relative to petitions, frontage-tax notices, tax levy assessments, statements regarding such frontage tax, the collection thereof, the issuance of bonds and all other provisions of this act for the purpose of paying for such water-mains shall be followed, the same as if said water-mains were laid and said water was furnished directly by such village from its own water-plant system.

Sec. 10. This act shall take effect from and after its passage.
Approved April 20, 1911.