the removal of any structure, or structures, or embankment, from the right of way of said railroad company; where the railroad has been constructed or the grade thereof lowered after the laying out of the highway and the railroad tracks are seven feet or more below the natural surface of the ground the commission may require the maintenance of an overhead bridge at least eighteen feet wide with suitable approaches, and may also require the complaining city, village, town or county to remove embankments, or structures from streets or town or county roads as, in its opinion, may be reasonable and necessary to properly protect said crossing."

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

after its passage.

Approved April 15, 1913.

## CHAPTER 295—S. F. No. 816.

An Act relating to local assessments in cities of the first class for the acquisition of lands for streets, parks and boulevards, and the improvement thereof, and the improvement of existing streets, parks and boulevards, and authorizing local improvement bonds payable out of the moneys collected on such assessments.

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

Section 1. Assessments may be paid in annual equal installments.—Whenever any city of the first class including, among others, those cities operating under charters adopted in pursuance of Section 36 of Article 4 of the constitution of Minnesota, shall have completed, in accordance with the provisions of its charter, any assessment upon benefited real estate for paying the cost of the acquisition of any land, or interest in land, taken for a public use, or for paying the cost of any improvement which shall have been duly authorized, or both, the city council of said city by a five-sixths vote may by resolution provide that said assessment may be paid in any number of equal annual installments, not exceeding twenty (20). Provided, the city council shall not exercise the power granted by this act after the proceeds of such assessment has been pledged by the issue of bonds or certificates of indebtedness to be paid from the proceeds or otherwise.

Sec. 2. Duty of city clerk and county auditor.—The city clerk shall thereupon transmit a certified copy of such assessment roll to the county auditor of the county in which the city is situated, each of which certified copies shall bear an appropriate name and be numbered consecutively from one (1) upwards. In cases where the whole undertaking requires the

condemnation of land and improvements the assessments for the condemnation of land and the assessments for improvements may be consolidated as to each parcel of land and certified to the county auditor as one assessment. And thereupon the county auditor shall include one of the equal annual payments of the principal amount of said assessment with and as a part of the taxes upon each parcel for each year until the whole assessment shall be thus included, together with annual interest at the rate prescribed by the city council, not exceeding five (5) per cent per annum. With the first installment, the county auditor shall include interest upon the entire assessment from the date of the assessment to the time when the tax books including the first installment are delivered by the county auditor to the county treasurer, and thereafter the county auditor shall include in the taxes of each year one of such installments, together with one year's interest upon such installment and all subsequent installments at the same rate, each of which, together with such interest shall be collected with the annual taxes upon such land together with like penalties and interest in case of default, all of which shall be collected and enforced as the annual taxes and credited to the proper city fund. parcel assessed may be discharged from the assessment by presenting a local improvement bond sold against such assessment as herein provided sufficient in amount to cover all installments unpaid on such parcel and accrued interest, penalties and costs. and surrendering such local improvement bond or bonds to the county treasurer for cancellation or having endorsed thereon such installments, interest, penalties and costs. Whenever an assessment is certified as aforesaid by the city clerk to the county auditor, a duplicate thereof shall be sent to the city comptroller, and such assessment shall be sufficiently identified by the name and number as aforesaid. All installments due and payable and all interest or penalties on the same having been paid, nothing herein shall prevent the transfer of said property or any interest therein on the books of the county wherein it is situated, or the recording of instruments or transfers subject to the lien of future installments, interest and penalties.

Sec. 3. Council may issue 5 per cent local improvement bonds.—The city council, for the purpose of realizing the funds for making such improvement and paying such damages may issue and sell special local improvement bonds which shall entitle the holder thereof to all sums realized upon and such assessment, or if deemed advisable, a series of two or more of said local improvement bonds against any one assessment, the principal and interest being payable at fixed dates out of the fund collected from such assessment including interest and penalties, and the whole of such fund is hereby pledged for the payment of said local improvement bonds and the interest thereon as

they severally become due. Such local improvement bonds shall be payable to bearer with interest coupons attached, and the city council may by a five-sixths vote bind the city to make good deficiencies in the collection up to but not exceeding the principal and interest at the rate fixed by the city council upon such local improvement bonds which shall not exceed five (5) per cent per annum. If the city, because of any such guarantee, shall redeem any local improvement bonds, it shall thereupon be subrogated to the holder's rights. For the purpose of such guarantee, penalties collected shall be credited upon deficiencies of principal and interest before the city shall be liable. Such local improvement bonds shall be sold at public sale at not less than the par value.

Sec. 4. Application.—This act shall apply to all cities operating under charters adopted in pursuance of Section 36 of Article 4 of the Constitution of Minnesota. The provisions of this act are not intended to and shall not be construed to repeal or abrogate any of the provisions of such charter but are intended to be supplementary to said charter and as conferring additional power upon said cities which may be exercised at their option. The cities' liabilities upon such guarantee shall not be taken into account as part of its indebtedness until the amount of such deficiency or collection defined as aforesaid is

determined and only for the amount of such deficiency.

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

Approved April 15, 1913.

## CHAPTER 296-H. F. No. 202.

An Act legalizing certain conveyances of land heretofore made by a husband acting under a power of attorney from his wife.

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

Section 1. Acts of husband acting under power of attorney from wife legalized.—No suit at law or proceeding in equity in any of the courts of the state of Minnesota, shall be brought to set aside any conveyance of land situated in the state of Minnesota, which said conveyance was made, executed and delivered prior to January 1st, 1899, and was made by a husband for and on behalf of his wife acting under and by virtue of a power of attorney, made, executed and delivered by such wife to her husband unless such action at law or proceeding in equity is commenced on or before the first day of October, 1913, and all such conveyances in which such an action or proceeding is not commenced prior to October 1st. 1913, are hereby legalized and de-