

## CHAPTER 231—S. F. No. 143.

*An Act relating to government of cities of the first class and empowering the board of park commissioners to levy taxes for the protection and preservation of shade and ornamental trees and shrubbery in the streets and avenues of the city.*

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

Section. 1. **One-twentieth of a mill tax in Minneapolis for ornamental shade trees.**—The Board of Park Commissioners of each city of the first class not organized under Section 36, Article 4 of the State Constitution in addition to all powers and authority already possessed is hereby authorized and empowered and it shall be its duty to levy annually upon all the property, real and personal, of the city a tax not exceeding one-twentieth of a mill upon each dollar of the assessed valuation for the purpose of protecting, caring for, replacing and maintaining the shade and ornamental trees and shrubbery in the streets and avenues of the city—provided that credits and real estate mortgages shall be subject only to the levy and collection of taxes now or hereafter prescribed by law, and provided further that the rate of such levy shall not exceed the maximum fixed by the Board of Tax Levy in any year.

Sec. 2. **To be certified to county auditor.**—All taxes so levied shall be certified to the county auditor of the county in which the city is situated on or before the tenth day of October of each year, and shall be included in and as a part of the general taxes for state, city and county purposes, and the same shall be collected with and the payment thereof enforced in the same manner as such general taxes and with like penalties and interest. Such taxes when collected shall be paid to the City Treasurer and placed in a fund to be known as the Street Forestry Fund, and shall be paid out by warrants ordered by the Board of Park Commissioners and signed by the President and Secretary of such Board and countersigned by the City Comptroller.

Approved April 21, 1915.

## CHAPTER 232—S. F. No. 144.

*An Act to authorize cities in this state now or hereafter having a population of more than fifty thousand inhabitants to issue and sell bonds for improving parks and parkways.*

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

Section 1. **\$25,000 park bonds for Minneapolis.**—Any city in this state now or hereafter having a population of over fifty thousand inhabitants is hereby authorized and empowered, acting by and through the common council of such city, by ordinance