

roads and culverts already constructed in excess of such original estimate, together with all other items of cost or expense of said ditch, however incurred, when approved by said judge, and found or determined by said decree to be necessary and reasonable in cost, shall be included in a supplementary lien statement to be made and filed by the county auditor and recorded in the office of the register of deeds in like manner as in case of the original lien of benefits, and said supplementary lien, when so filed and recorded, shall constitute a valid lien against all lands described therein with like effect as in case of the original lien statement in such drainage proceedings, and the assessment of benefits against the lands described therein shall be collected by the respective county officers as in case of other supplementary liens under the drainage laws of this state.

**Sec. 4. Aggrieved parties may appeal.**—Any party interested in said drainage matter may appeal from said order and decree herein provided for in like manner as in case of appeals from or review of the final order establishing a judicial ditch, and all the laws of this state appertaining to an appeal from or review of a final order establishing a judicial ditch shall apply to an appeal from the order herein provided for.

**Sec. 5. Application.**—This act shall not be construed to apply to any action or proceeding now pending in any of the courts of this state affecting the validity of any of the foregoing items of cost of construction or the payment thereof.

Approved March 18, 1915.

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#### CHAPTER 43—S. F. No. 272.

*An Act amending Section 1, Chapter 40 General Laws of Minnesota for 1913, fixing the times of holding general terms of the district court in the fourteenth judicial district of Minnesota.*

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

**Section 1. Dates for general terms of court in the fourteenth judicial district.**—That Section 1, of Chapter 40 of the General Laws of Minnesota for 1913, be and the same hereby is amended so that the same shall read as follows:

**Section 1.** The general terms of the district court shall be held each year in the several counties constituting the Fourteenth Judicial District of Minnesota, at the times herein prescribed, as follows:

Kittson county, on the second Monday in *June* and the second Monday in December.

Marshall county, on the fourth Monday in *May* and the fourth Monday in November. Mahnomen county, on the fourth Tuesday in *October*. Norman county, on the second Monday in

May and on the second Monday in November. Polk county, on the first Monday in June and the first Monday, after the first day of January. Pennington county, on the fourth Monday in January and the fourth Monday in June.

Red Lake county, on the fourth Monday in March and the second Monday in January. Roseau county, on the third Monday in May and the fourth Monday in October.

Approved March 18, 1915.

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#### CHAPTER 44—S. F. No. 310.

*An Act authorizing county boards to levy a tax for road and bridge purposes additional to that which it is authorized to levy for county road and bridge purposes on property situated in territory not organized for purposes of town government, and providing for the collection of such tax and the expenditure of funds derived therefrom.*

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

**Section 1. County boards may levy annual tax on unorganized territory for road and bridge purpose not to exceed fifteen mills on the dollar.**—The county boards of the several counties in which there may be situated any territory not organized for township purposes are hereby authorized to, and they may in their discretion, annually levy a tax for road and bridge purposes on all the real and personal property in such unorganized territory, exclusive of moneys and credits taxed under the provisions of Chapter 285, Laws 1911, not exceeding, however, fifteen mills on the dollar of the assessed value of such property. Such tax, if levied, shall be additional to the tax which the counties are authorized to levy for county road and bridge purposes.

**Sec. 2. Duty of auditor in extending the tax levy.**—If any county board deems it desirable to levy such a tax on such property, it may at the time it levies the county taxes, by resolution reciting such fact, determine the amount so to be levied in each congressional township of such unorganized territory for the then current year. It shall be the duty of the auditor to extend such tax so levied upon the tax books of the county, at the same time and in the same manner as other taxes for county purposes are extended, as to property in such unorganized territory, and the same shall be collected and the payment thereof enforced at the same time and in the same manner as other county taxes on such property, and with like penalties for non-payment at the time prescribed by law.

**Sec. 3. Collected amount to be set apart as a separate road and bridge fund.**—Such tax, when collected, shall be set apart in separate funds in the county treasury; such funds shall be