- Sec. 3. Thirty years at 4 per cent and form of issuance.—No bonds shall be issued by any such city under this act for the purpose hereinbefore named to run for a longer period than thirty years or bearing a higher rate of interest than 4 per cent per annum, interest payable semi-annually, but the place of the payment of the principal and interest thereon and the denominations in which the same shall be issued shall be such as shall be determined by the city council or common council. All such bonds shall be signed by the mayor, attested by the city clerk and countersigned by the city comptroller and shall be sealed with the seal of such city, except that the signatures to the coupons attached thereto, if any, may be lithographed thereon, and none of such bonds shall be sold for less than 95 per cent of their par value and accrued interest and then only to the highest responsible bidders therefor.
- Sec. 4. Application.—This act shall not apply to cities governed by a home-rule charter adopted pursuant to section 36; article 4 of the state constitution, and the laws of this state relating to the adoption of such home rule charters.
- Sec. 5. This act shall take effect and be in force from and after its passage.

Approved March 23, 1917.

CHAPTER 103-S. F. No. 780.

An act to amend Sections 1, 5 and 6, Chapter 185, Gencral Laws of Minnesota for 1911, as subsequently amended, entitled: "An act relating to the acquisition of lands for streets, parks and parkways in cities of the first class and the improvement and government thereof and the improvement and government thereof and the improvement and government of existing streets and parkways," approved April 18, 1911; also to amend the title thereof by inserting the word "parks" after the words "existing streets" where used in the title.

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

Section 1. Amendment of title to chapter 185, General Statutes 1911, providing for the taking and improving of land for park purposes in Minneapolis.—The title of chapter 185 of the General Laws of Minnesota for 1911, entitled: "An act relating to the acquisition of lands for streets, parks and parkways in cities of the first class and the improvement and government thereof and the improvement and government of existing streets and parkways," as amended by section 7, chapter 345, General Laws of Minnesota for 1913, is hereby amended so as to read as follows: "An act relating to the acquisition of lands for streets, parks and parkways in cities of the first class and the

improvement and government thereof and the improvement and government of existing streets, parks and parkways."

Sec. 2. Procedure under direction of city council and board of park commissioners.—Section 1 of said chapter 185 of the General Laws of Minnesota for 1911 is hereby amended so that the same shall read as follows:

"Section 1. The city council and the board of park commissioners of any city of the first class may by concurrent resolution adopted by a majority vote of each body, designate lands to be acquired for a system of streets, parks and parkways, and determine that such land shall be acquired by proceedings under this act, to be conducted either by the city council or the board of park commissioners, as such resolution shall specify. If said proceedings are taken by the board of park commissioners, the duties herein specified to be performed by the city clerk. the city engineer and the city attorney respectively, shall be performed by the secretary, the engineer and the attorney elected and employed by the board of park commissioners, and the powers hereinafter specified to be exercised by the city council may for the purposes of this act be exercised by the board of park commissioners. The term system of streets, parks and parkways, as used herein, shall embrace any body of contiguous land of whatever shape or area, designed ultimately to be used in part for streets and in part for parks or parkways, and the concurrect resolution shall designate what part is for streets, what part for parks and what part for parkways. Whenever the city council desires to take or improve, or take and improve, land for street purposes alone, it may proceed under this act for that purpose without the concurrence of the board of park commissioners, and whenever the board of park commissioners desires to take or improve, or to take and improve, land for parks and parkways alone, or either, it may proceed under this act without the concurrence of the city council."

Sec. 3. Structures and apparatus for playgrounds and park purposes authorized—distribution of excess funds.—Section 5 of said act is hereby amended so as to read as follows:

"Section 5. The city clerk shall transmit a certified copy of such assessment roll to the county auditor of the county in which the land lies, and the county auditor shall include 5 per cent of the principal amount of such assessment with and as part of the taxes upon each parcel for each year for twenty vears, together with annual interest at the rate ascertained, as hereinafter provided. The city council and board of park commissioners may, however, by such concurrent resolution, determine that the amount of such assessment shall be collected in five or ten equal annual installments instead of twenty, and in

such case the county auditor shall include a corresponding per cent of the principal amount of such assessment with and as part of the taxes of each year, together with such annual interest until the whole is collected. With the first installment the 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 auditor shall include in the taxes for 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 with and enforced as the annual taxes and credited to the proper city fund. Any parcel assessed may be discharged from the assessment at any time after the receipt of the assessment by the county auditor by paying all installments that have gone into the hands of the county treasurer as aforesaid, with accrued interest, penalties and costs, as above provided, and by paying all subsequent installments; or any parcel assessed may be discharged from the assessment by presenting certificates or bonds sold against such assessments. as herein provided sufficient in amount to cover all installments due on such parcel and accrued interest, penalties and costs, and all installments yet to accrue, by surrendering such certificates or bonds to the county treasurer for cancellation or having endorsed thereon such installments, interest, penalties and costs. Said assessment shall be a lien on the land from the time of the making thereof as against the owner and every person in any way interested in the land. The owner of the land and any person interested therein may defend against such assessment at the time of application for judgment in the regular proceedings for the enforcement of delinquent taxes, but such assessment shall not be deemed invalid because of any irregularity, provided the notices have been published substantially as required, and no defense shall be allowed except upon the ground that the cost of the improvement is substantially less than the amount of the assessment, and then only to the extent of the difference between the assessment and the actual cost. Assessments made under this act shall be called special street and parkway assessments of the city of..... and numbered consecutively. 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 all such assessments shall be sufficient identified by the name and number as aforesaid."

Sec. 4. Total cost to be not less than \$3,000.—Section 6 of

said act is hereby amended so that the same shall read as follows:

"Section 6. The city council and park commissioners may by such concurrent resolution specify the method of improving any such street, park or parkway, including grading, planting, paving, curb, gutter and sidewalk, as well as sewer and water mains where necessary, and in the case of parks, the necessary strictures and apparatus for playgrounds and general park uses. The city engineer shall estimate the cost of each item of such improvement separately and submit the estimate with the plat. Such estimates shall be for not to exceed six inch water mains and not to exceed twenty-four inch sewers. The city council shall examine such estimates and after modifying, if necessary, find and adopt an estimate of such cost. The city council, in appointing commissioners, shall recite said estimate, and the commissioners shall assess the amount thereof upon such lots and parcels of land in the city as they shall deem specially benefited in proportion to such benefits, and not exceeding the actual benefit to any parcel, and add the same to the benefits assessed under section 2 of this act and report the net result of damages or benefits as required by said section 2, and with like proceedings thereafter. Provided that if in any proceeding under this act the actual cost of the improvement of any such street, park or parkway in the manner herein designated is less than the estimated cost thereof as found and adopted by the city council, the city council may direct the distribution of such excess as follows: In case the assessments in any such proceeding have not been entirely collected, or in case the city council deem that any such assessments may not be fully collected, the city council may direct the city comptroller to retain in the fund in such proceeding a sum sufficient, in the judgment of said city council, to cover the deficiencies in the collection of such assessments, and the city council may direct that the balance of such excess of estimated cost shall be disposed of in the manner hereinafter provided. The city council may direct the city comptroller to certify the amount of such balance to the county auditor. The county auditor shall thereupon deduct such amount from the first installment of the assessment to be collected after the receipt of such certificate. Such deduction shall be made from the assessment_against each piece or parcel of property in the proportion that such excess as certified by the city comptroller bears to the total of such installment of the assessment. If such balance as certified exceeds one installment, it may also be deducted in like manner from succeeding installments until the same is fully deducted.

Provided further that if any portion of the damages and cost of such improvement has been paid by the city, the city council shall direct the city comptroller to certify to the county auditor only such

percentage of such balance or excess of estimated cost as shall be equal to the percentage of the total estimated cost of the improvement and damages which has been or is assessed against benefited property. No such certificate shall be directed by the council or issued to the county auditor until after a report from the city engineer that the work under any such proceeding has been completed and each item of damage or cost in such proceeding paid. In any such proceeding where there is or may be such an excess of estimated cost, and there is or shall be a balance in the fund in such proceeding over and above the actual cost, the city council shall be entitled to withdraw from such fund a percentage of such fund equal to the percentage of the cost of such improvement paid by the city, and cause such percentage to be deposited in the fund from which it was originally drawn or taken by such city council.

Any existing street, park or parkway may be improved and the expense thereof assessed and raised in the manner provided by this chapter, including any or all of the following improvements to-wit, widening, grading, planting, pavements. sidewalks, curb and gutter sewers and water mains, and in the case of parks the necessary structures and apparatus for playgrounds and general park uses. In case of streets or parkways exceed ing 80 feet in width, the resolution may, for the purpose of facilitating connections with private property and obviating the necessity of cutting or breaking into the improvements, order a double water main or a double sewer, one on either side of the street or parkway, or adopt such other arrangement or device as may seem most feasible.

Sec. 5. No lands shall be acquired hereunder for streets, parks or parkways, and no proceedings shall be had for the improvement of streets, parks or parkways, where the total cost thereof shall be less than \$3,000.00.

This act shall take effect and be in force from and Sec. 6.

after its passage.

Approved March 23, 1917.

CHAPTER 104—S. F. No. 781.

An act authorizing cities of Minnesota of over 50,000 inhabitants to issue and sell municipal bonds for certain public purposes.

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

Section 1. \$100,000 paving, curb and gutter bonds and \$500,-. 000 trunk line sewer and \$125,000 fire bonds authorized for city of Minneapolis.—Every city of this state now or hereafter having over 50,000 inhabitants and not governed under a charter adopted pursuant to section 36, article 4, of the state constitution, in addition to all the powers now possessed by such city.