stallment or installments not previously so transmitted and remaining unpaid, and the said auditor shall extend the same with the other taxes in the duplicate statement of taxes annually transmitted by him to the county treasurer for collection and payment thereof and the same shall be enforced with and in like manner as city, county and state taxes are collected and payment thereof enforced and with like penalties and interest in case the same are not paid before the same become delinquent.

After the completion of said curb or gutter or both, the owner or owners of land adjoining the same or interested therein shall have the privilege of paying all or any portion of the cost of construction thereof to the treasurer of the city at any time within twenty days after the assessment of benefits and before said levy has been made and the amount so paid shall be deducted from the amount of said assessment.

Sec. 6. Not to affect assessments already levied.—This act shall not in any way affect any assessments heretofore made by any city or any assessment hereafter to be made by any city upon any contract made prior to the time when this act shall take effect.

Sec. 7. Application.—The provisions of this act shall not modify or repeal the provisions of the city charter of any city of the fourth class having a home rule charter, but any such city may, however, avail itself of the benefits of this act.

Sec. 8. This act shall take effect and be and remain in force from and after its passage.

Approved March 29, 1917.

CHAPTER 124-S. F. No. 692.

An act providing for the sale and conveyance and authorizing the governor to convey certain land owned by the state to the German Evangelicab Lutheran Synod of Missouri, Ohio and other states for the use of Concordia College.

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

Section 1. Governor authorized to convey certain lots in city of St. Paul to German Evangelical Lutheran Synod for \$32,000.—The Governor is hereby authorized and directed to sell and convey all right, title and interest of the State of Minnesota in and to the following described land, to-wit: Blocks eleven (11), twelve (12) and thirteen (13), with exception of lots one (1), two (2) and three (3), in Block thirteen (13), D. W. Ingersoll's addition to the city of St. Paul, Ramsey County, Minnesota, to German Evangelical Lutheran Synod of Missouri, Ohio and other states a Corporation, for use as a part of the grounds and site of Concordia College, for the sum of thirty-two thousand dollars (\$32,000), and the title to this land is to pass to the said corporation upon the payment of the said sum to the state and the execution of a deed of conveyance of the said land by the governor, said deed to be attested and sealed by the secretary of state.

Sec. 2. Proceeds to be credited to general revenue fund.— The amount paid for such land shall be credited to the general revenue fund of the state.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved March 29, 1917.

CHAPTER 125-S. F. No. 936,

An act to legalize, validate, ratify and confirm the proceedings of cities of the fourth class, in the matter of constructing, maintaining and operating heating systems in such cities in connection with municipally owned light and power plants, including the acts and proceedings of the common councils in the issuing of city warrants in payment therefor and authorizing cities of the fourth class to own, operate and maintain heating systems and authorizing the disposition thereof.

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

Section 1. Proceedings of councils of certain cities for construction of lighting and heating plants legalized .- That whenever and in all cases where any city of the fourth class, having a population of less than ten thousand (10,000) inhabitants and not operating under a home rule charter, has proceeded to construct, and is operating a heating system in connection with its lighting and power plant for the furnishing of heat to the in-habitants of said city and for the purpose of raising the necessary money to pay for the installation thereof has issued the warrants of the said city and thereby has obtained the money which has actually been used for such purpose, all steps taken, things done, and acts and proceedings had, done and performed, by such common council, or other governing body of such city, in the construction of and operation of such heating system and all orders issued by such governing body for the procuring of money for such purpose are hereby legalized, validated, ratified and confirmed and made the legal, valid and binding obligations of said city. And in all such cases where such heating plants have been constructed, and are in actual operation in any city of the fourth class, authority and power is hereby granted such city or cities to continue to maintain and operate said heating plants together with the right to make such extensions and improvements as may be necessary and to pro-