purpose, pursuant to the charter of said city, or at any general election held in said city, and if a majority of the legal voters of said city shall vote in favor of the issuance of said bonds, then the council or other governing body of said city shall have full power and authority to issue and sell the same for the purpose specified in said resolution, and not otherwise, but if a majority of the legal voters of said city should vote not to issue and sell said bonds, then the proposition shall be deemed rejected, and shall not again be submitted to the voters of said city for a period of at least one year from the date of such election.

Sec. 3. Conduct of election.—The election at which a vote upon said bonding proposition shall be voted upon shall be conducted as are other special elections in said city, unless the proposition shall be submitted at a general city election, but in either case the proposition shall be plainly submitted upon the city election ballot by the use of appropriate language in conformity with the so-called Australian election ballot law of this state.

Said vote shall be returned and canvassed as at other city elections in said city.

Sec. 4. Inconsistent acts repealed.—All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

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

Approved April 14, 1917.

CHAPTER 259-H. F. No. 1265.

An act to amend Sections 41 and 59 of Chapter 235, Laws 1913, as amended by Chapter 116, Laws 1915, which said Chapter 235 is entitled: "An act relating to public highways; the powers and duties of counties, towns, villages and cities in relation thereto; the creation of a state highway commission, prescribing its powers and duties, appropriating money therefor, and providing for the payment of state aid for the construction and improvement of roads, and authorizing and directing the levy of taxes for highway purposes, so as to provide further for town road drainage.

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

Section 1. Provision for transfer of dragging fund—That section 41 of chapter 235, Laws 1913, as amended by chapter 116, Laws 1915, be and the same is hereby amended so as to read as follows:

Section 41. The county auditor of each county shall annually extend upon the tax lists of his county, in the same manner as is

provided by law for extending the county school tax, a tax of one mill on the dollar of the taxable property in each town, outside the corporate limits of any borough, village or city in any such town; provided, that in towns having an assessed valuation of one million (\$1,000,000) dollars or more, the amount of such tax shall not exceed one thousand (\$1,000) dollars. The tax so levied shall be collected and the payment thereof enforced in the same manner as is provided by law for the collection and enforcement of other town taxes extended by the county auditor. The county treasurer shall settle with and pay over to the town treasurer such taxes when collected at the time and in the manner now provided by law with reference to other town taxes.

The proceeds of such tax levy shall be kept in a separate fund to be known as the "dragging fund" and shall be expended by the town board only for the expense of procuring a suitable number of drags and dragging the roads of the town; in putting straw on sandy roads and removing snow from town and county roads, provided, however, that if on the first day of April in any year there shall be an unexpended balance in said fund, which unexpended balance exceeds in amount the sum of one hundred dollars, the town board may transfer all or a part of the amount in such dragging fund in excess of one hundred dollars, to the town, road and bridge fund, provided, however, such transfer shall not be made until it shall first affirmatively appear that the town board has theretofore procured a suitable number of drags and that the roads of the town have been properly dragged.

The town board in each town, on recommendation of the town or district road overseer may enter into contracts for the dragging of the roads of the town or district, giving preference to the main traveled road and roads constituting mail routes within their respective towns; provided, however, that the compensation which may be agreed to be paid for each time a road is dragged shall not exceed one dollar per mile for each mile of road dragged.

The contract price shall be paid from the "dragging fund" in the same manner as other claims against the town, after approval by the road overseer.

Sec. 2. Construction of drainage system in connection with town roads and procedure for assessment.—That subdivision (1) of section 59, chapter 235, Laws 1913, as amended by chapter 116, Laws 1915, be and the same is hereby amended so as to read as follows:

Subdivision (1). When ever the town overseer of roads shall file with the town board his affidavit, or if two resident freeholders of the town file their affidavit stating that a road to be constructed or any road already constructed, passing through or

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into said town runs into or through a swamp, bog, or other low land, and that it is necessary or expedient that a ditch should be opened through private lands, the probable length, width and depth of such ditch, the termini and general course of the same, a description of the land over which said ditch will pass, the names of the owners thereof, if known, and that such road through such low ground cannot, without extraordinary expense, be made passable unless such ditch or ditches are opened, the chairman of said board shall prepare a notice therein fixing a time, not less than six nor more than sixty days from the date thereof, when said board will meet at a place to be designated in the notice and personally examine the premises. Such chairman shall cause said notice, together with the affidavit, to be filed in the office of the town clerk, who shall make true copies of such notice and deliver them to said town overseer. Said overseer shall personally serve the same upon each of said land owners, if residents of the county, and upon the occupants of such lands where the owners are not residents of such county. Such ditch or ditches shall be laid out upon said lines as the owners of the land desire, when it is practicable and can be done without extra The word ditch as used in this act shall be held to include cost. any open, covered or tile drain. The town board may also appoint three freeholders of the town to act. as viewers in laying out the proposed ditch, and shall receive the same compensation as the board for similar work.

Sec. 3. Assessment of damages and benefits to abutting land. —That subdivision (3) of section 59 of chapter 235, Laws 1913, as amended by chapter 116, Laws 1915, be and the same is hereby amended so as to read as follows:

Subdivision (3). At the time and place specified in the notice, the town board shall examine the road and premises over which such ditch must pass, and hear any reasons for or against laying out the same, and all evidence offered by any interested party relative to the pecuniary advantage or disadvantage which will accrue to any tract of land by reason of the establishment of such ditch, and determine upon the advisability of opening such ditch. If it determine that it is expedient and advisable to open such ditch, it shall assess the damages, if the damages exceed the benefits, which in its judgment will be just and equitable compensation to the owner of any tract of land for the right to open the ditch through his land, including the right to enter upon such land whenever necessary for the purpose of cleaning out or repairing it, awarding in such case as damages the difference between the damages and benefits.

It shall also determine the money value of the benefits which will accrue to any tract of land by reason of the construction and maintenance of such ditch and in case the benefits exceed the damages, shall assess the difference as benefits to the lands. 'Such determination of benefits and damages shall be made in tabular form setting forth the description of the lands and the names of the owners thereof, if known, and the benefits or damages which will accrue to each tract. The damages or benefits may be determined by agreement between the land owners and the town board.

In case of such an agreement the town board shall extend the benefits or damages, as the case may be, in such tabular statement. Any land owner may appeal, as hereinafter provided, from the amount awarded as damages or benefits. Such tabular statement shall be attached to the order establishing the ditch, if such order be made, and filed with the town clerk and any person whose lands are assessed for benefits may, within twenty days thereafter, pay the amount thereof to the town treasurer who shall issue a receipt therefor. On presentation of such receipt to the town clerk he shall mark the amount of the assessment so paid with the words "Paid and Satisfied." After the expiration of twenty days, if no appeal shall have been taken, the clerk shall certify each tabular statement to the . county auditor, who shall thereupon extend such assessment of benefits not marked "Paid and Satisfied" against the respective tracts of land therein described, of the tax lists of the town for the year next cusuing after such tabular statement shall have been so certified to him; together with interest on such assessment at the rate of six per cent per annum from the time such assessment was made until the tax list shall be delivered to the county treasurer for collection. The assessments so made shall be a lien on the land and shall be collected with, and the payment thereof enforced, in the same manner and with like penaltics and interest as town taxes. Such assessments when paid or collected shall be paid into the town treasury at the time of payment of other taxes and shall be expended in paying the cost of constructing and maintaining such ditch.

Sec. 4. **Provision for town road drainage tax.**—That section 59, chapter 235; Laws 1913, as amended by chapter 116, Laws 1915, be and the same is hereby amended by adding thereto, at the end thereof, a new and additional subdivision to be known as subdivision (9) and which shall be as follows:

Subdivision (9). In any town wherein the voters shall at the annual meeting vote as hereinafter provided to authorize the town board so to do, the town board may levy and assess on the real and personal property in the town, other than moneys and credits taxed under the provisions of chapter 285. Laws 1911, a tax not to exceed in amount ten mills on the dollar of the assessed value of such property, which tax so levied shall be known as the "Town Road Drainage Tax." Such tax shall be additional to all other taxes which the town is or may hereafter be authorized to levy and the amount of such tax so levied shall be deemed to have been levied and collected for road and bridge purposes within the meaning of anylaw limiting the amount of taxes which may be levied or voted at the annual town meeting.

Such tax shall be certified to the county auditor, extended and collected and paid over to the town treasurer in the same manner as other town taxes and payment thereof shall be enforced in the same manner and with like penalties and interest as other town taxes. The proceeds of such tax shall constitute the town road drainage fund, which shall be expended by the town board in paying the cost and expenses of draining the public roads within the town.

When a petition signed by ten or more freeholders and voters of a town shall be presented to the town clerk at least twenty days before the time of holding the annual town meeting, praying that the question of the authorizing the town board to levy and assess a town road drainage tax be submitted to the voters of such town, the town clerk shall include in his notice of such annual town meeting, a notice that such question will be voted on at such meeting. Such question shall be voted on by ballot and it shall be the duty of the clerk to provide, at the expense of the town, a suitable number of ballots which may be printed or written or partly printed and partly written in substantially the following form, to-wit:

Shall the town board be authorized to levy and No assess a "Town Road Drainage Tax?" Yes

If a majority of the votes cast on the proposition be in the affirmative, the town board shall have authority to levy annually a tax as hereinbefore provided until such time as the electors at an annual town meeting upon like procedure shall have voted by a majority vote of those voting on the question to withdraw from the town board authority to levy such town road drainage tax. The votes on such question shall be canvassed and the result declared and recorded in the manner provided by law with reference to the election of town officers.

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

Approved April 14, 1917.

CHAPTER 260-H. F. No. 1274.

An act legalizing action heretofore taken by consolidated school districts relative to the voting of additional bonds for issuance to the state of Minnesota in cases where the notice calling for the election on such issuance and the form of ballot used were not in conformity with the then existing law and authorizing the state board of investment to accept said bonds and loan state funds thereon.