

CHAPTER 11—H. F. No. 87.

An act to authorize cities of the first class to levy taxes for defraying the current expenses of such cities.

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

Section 1. 11 mills tax levy authorized for Minneapolis.—Each city of this state now or hereafter having over fifty thousand inhabitants and not governed under a charter adopted pursuant to section 36, article 4, of the state constitution, is hereby authorized and empowered to levy annually such tax on all the taxable property in the city as it shall deem necessary in addition to the other revenues of the city applicable thereto to defray the current expenses of the city for the next fiscal year, but no such taxes for current expenses of such city shall in any year amount to more than 11 mills on each dollar of the assessed valuation of the taxable property in the city. Such levy of taxes shall be made by resolution of the city council or other chief governing body of the city at the same time and in the same manner as other taxes of the city are levied and all taxes levied under this act shall be extended upon the tax lists of the county and collected and enforced in like manner and by the same agencies as other taxes levied by such city are extended, collected and enforced.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved September 19, 1919.

CHAPTER 12—H. F. No. 126.

An act to amend Chapter 457, Laws of Minnesota for 1919, providing for the refundment of liquor license money in certain cases.

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

Section 1. Refundment of certain portions of liquor license fees authorized.—That section 1, chapter 457, Laws of Minnesota for 1919, be hereby amended to read as follows:

Sec. 1. Whenever the sale of intoxicating liquors becomes unlawful by any law of the state or the constitution or laws of the United States in any city or village of this state, such city or village may refund to the licensees then holding licenses, such part of the license fee as corresponds to the time such licenses have yet to run. *When such refundment is made by any city or village the two per cent tax imposed upon liquor license fees under the provisions of section 4128, General Statutes 1913, shall be paid only upon that portion of such license fees not refunded under the provisions of this act. If any city or village has paid said two per cent tax in full to the state and has subsequently made refundment of a portion*

of any license fee, the state auditor is hereby authorized and directed to refund to any such city or village the tax paid upon the portion refunded as herein provided.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved September 19, 1919.

CHAPTER 13—S. F. No. 7.

An act, entitled, "An act to provide for drainage of wet and overflowed lands and control of flood waters to protect cities, villages, highways and farm lands, and other property, from inundation and to authorize the organization of drainage and conservation districts to secure the construction and maintenance of such works and improvements as will secure the control of flood waters within the limits of such districts and conserve and utilize such waters for power purposes, fish production, or any other purpose consistent with the provisions of this act."

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

Section 1. Declaration and definition.—Drainage and flood control are clearly within the functions of governmental action, and the exercise of the right or authority to authorize or direct drainage carries with it the right to care for and control the waters thus gathered and turned into natural or artificial channels, and to assess against the land furnishing such waters and lands and property protected therefrom the cost of controlling the same, and all such waters after reaching any public ditch, stream or water course are hereby declared to be and become public waters and subject to control and use under the provisions of this act.

This act may be known and cited as the "Drainage and Conservency Act of Minnesota" and any districts organized hereunder shall be known as "Drainage and Conservency Districts" and such additional name as the order of the court may designate.

Whenever the term "publication" is used in this act and no manner specified therefor, it shall be taken to mean publication for once a week for three (3) consecutive weeks in one legal newspaper published and of general circulation in each county affected.

Whenever the term "public health" is used in this act, it shall be construed to include any act or thing tending to improve the general sanitary condition of the community whether by way of drainage, relieving low or wet land of stagnant and unhealthy conditions, or by preventing the flooding of any lands thereby producing or tending to produce unhealthful conditions, and whenever the terms "public welfare" or "public benefit" are used, it shall be construed to extend to and include any act or thing tending