

by the City Council or chief governing body of the city issuing the same, and such certificates of indebtedness and special bonds shall be sold only at public sale or by sealed proposals upon giving at least two weeks' published notice of any such sale.

Sec. 2. **Application.**—This act shall apply to all cities of the first class, including cities of over 50,000 inhabitants existing and governed under a charter framed and adopted under section 36, article 4, of the state constitution.

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

Approved April 13, 1921.

CHAPTER 227—H. F. No. 5.

An act to amend section 2917, General Statutes for 1913, as amended by Chapter 526, General Laws for the year 1919, relating to taxation in common and special school districts.

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

Section 1. **Common school districts may levy 30 mill tax.**—That section 2917, General Statutes of 1913, be and the same hereby is amended to read as follows:

Section 2917. In common districts such district school tax shall not exceed *thirty* mills on the dollar for the support of the schools of ten mills for the purchase of school sites and the erection and equipment of school houses; but in such districts in which such ten mill tax will not produce six hundred dollars, a greater tax may be levied for school sites and buildings, not to exceed *thirty* mills on the dollar, nor six hundred dollars in amount. In common districts having less than ten voters the district school tax shall not exceed four hundred dollars. In independent districts no tax in excess of eight mills on the dollar shall be levied for the purpose of school sites and the erection of school houses. In special districts, such amounts may be levied as may be allowed by special law at the same time when the revised laws take effect. Provided, that in any common school district of this state in which there is now or shall thereafter be maintained a high school or a graded school, the district school tax for the support of schools may be not to exceed *thirty* mills on the dollar.

Approved April 13, 1921.

CHAPTER 228—H. F. No. 13.

An act to amend Chapter 145, Session Laws 1919, relating to the road and bridge fund of counties having a population of 300,000 inhabitants or more, where the maximum rate of taxation is fixed

by a board of tax levy, or other corresponding body, and requiring that the estimate of the county board for said fund shall be allowed in full and included in the tax levy.

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

Section 1. 2 mill tax levy for roads in certain counties.—Chapter 145, Session Laws 1919, is hereby amended to read as follows: In all counties in this state now or hereafter having a population of 300,000 or more inhabitants where the maximum rate of taxation for county purposes is fixed by a board of tax levy, or other corresponding body, the annual estimate of the county board for the road and bridge fund of such county as filed with such board of tax levy, or other corresponding body, to an amount not exceeding two mills on the dollar of the taxable valuation of such county, shall be allowed in full, for the years 1921 and 1922 and shall be included in the tax levy and shall not for any reason be reduced, altered or amended.

Sec. 2. All acts or parts of acts whether general or special, inconsistent with the provisions of this act are hereby repealed.

Approved April 13, 1921.

CHAPTER 229—H. F. No. 214.

An act to amend Section 7020, General Statutes 1913, as amended by Chapter 285 of the General Laws of 1917, relating to liens for labor and material, for improvement of real estate.

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

Section 1. Mechanics, laborers and materialmen.—That Section 7020, General Statutes 1913, as amended by Chapter 285 of the General Laws of 1917, be and the same is hereby amended so as to read as follows:

Section 7020—Whoever contributes to the improvement of real estate by performing labor, or furnishing skill, material or machinery for any of the purposes hereinafter stated, whether under contract with the owner of such real estate or at the instance of any agent, trustee, contractor or subcontractor of such owner, shall have a lien upon said improvement, and upon the land on which it is situated or to which it may be removed, for the price or value of such contribution; that is to say, for the erection, alteration, repair, or removal of any building, fixture, bridge, wharf, fence, or other structure thereon, or for grading, filling in or excavating the same, or for *clearing, grubbing, or first breaking*, or for digging or repairing any ditch, drain, well, fountain, cistern, reservoir, or vault thereon, or for laying, altering or repairing any sidewalk, curb, gutter, paving, sewer, pipe, or conduit in or upon the same, or in