

assessment; provided, however, that said assessment tax may be spread over a term of six years and payable in six equal installments; when any property owner whose property is so assessed, shall file with the village clerk a written request to spread such tax over a period of six years and such written request is filed within thirty days after such assessment has been made by the governing body of such village and notice thereof posted or published together with a copy of the resolution making such assessment, as required by law for the enacting of a village ordinance, and all such written requests shall be kept on file in the office of the village clerk and shall be certified by him to the county auditor, not later than the tenth day of December following the filing of such written request with the village clerk.

Sec. 5. May issue certificates of indebtedness.—The village council or other governing body, shall have power to issue its time certificates, in anticipation of the payment of said local assessment tax, as soon as local assessment tax shall have been extended on the general tax list by the county auditor, by an ordinance adopted by a two-thirds vote of all members of the village council or governing body and may cause to be issued and sold from time to time as money is actually needed for the payment of such water main construction in anticipation of the collection of such special assessment tax, but the total amount of the principal of all such certificates issued in any one year shall not exceed eighty per cent of the total of such assessment levied for the next preceding year.

Sec. 6. Time limit—Rate of interest—Purpose.—No such certificate shall be made to mature at a date later than the fifteenth day of November of the year following that in which the same shall be issued, and such certificates shall bear interest at the rate of six per cent per annum, payable annually. The certificate shall state upon its face that the same is used for water main construction, and the principal sum of each certificate shall be in such amount as the village council or other governing body may in the ordinance direct the issue thereof, and the interest and principal of the said certificate shall be payable solely out of the special assessment on whose account such certificates were sold. No part of the money arising from the sale of any such certificate shall be used for any other purpose than for water main construction for which such certificates were sold.

Sec. 7. May be sold below par.—No such certificate shall be sold for less than ninety-five per cent of its par value and accrued interest and no such certificate shall be sold or issued more than two months in advance of the actual need of the

proceeds for the payment of orders drawn upon the water main construction fund to which such proceeds belong.

Sec. 8. **Not to affect other laws.**—This act shall not be construed to abridge, supercede, amend or repeal any general or special law relating to local assessments, or the extension of water mains in any village under any law which may now be in force, but shall be construed as supplementary thereto, and in so far as the provisions of this act are inconsistent with existing laws, the same shall be construed as providing an alternative method whereby villages subject to the provisions thereof, may proceed.

Sec. 9. This act shall take effect and be in force from and after its passage.

Approved April 18, 1921.

CHAPTER 332—H. F. No. 502.

An act relating, to and providing for the levy of additional school taxes in school districts in the state of Minnesota within the limits of cities of the first class operating under home-rule charter, which does not fix the amounts which may be expended for school purposes.

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

Section 1. **Additional taxes may be levied in certain cities.**—In every independent school district within the limits of a city of the first class operating under a home-rule charter, which does not fix the amounts which may be expended for school purposes, there may be levied, and the Board of Education, or other school board therein, is hereby authorized to and may levy annually, independently of and in addition to all other sums for school purposes now authorized by law to be levied, the following additional amounts of taxes for the following named school purposes :

1. An amount equal to six mills on each dollar of the taxable property of the district for the purchase of sites for school houses and to defray the expenses incurred, or to be incurred, in building, re-building, remodeling, repairing and furnishing school houses and installing heating, ventilating and plumbing plants in the same and equipping the same with libraries, apparatus and other school furniture.

2. An amount equal to three-fourths of one mill on each dollar of the taxable property of the district for the support and maintenance of evening and summer schools for elementary and high school grades.

3. An amount equal to one-half of one mill on each dollar of the taxable property of the district in 1921, 1922 and 1923 for the purpose of paying and discharging existing indebtedness arising