

termine the amount over and above the cost of such lateral sewer which is caused by reason of constructing said sewer so as to be used as a district or joint district sewer or relief for either, and such excess cost shall be paid in the same manner as provided for the payment of joint or joint district sewers as the case may be."

Sec. 2. Not to effect cities governed under home rule charters.—That Section 27 of Chapter 35, General Laws 1915, being Section 1905, General Statutes 1923, be and the same is hereby amended so as to read as follows:

"1905. This act shall not be construed as in any manner superseding, repealing, amending or qualifying the provisions of any home rule charter heretofore or hereafter adopted by any city or village under existing laws; *under which charter provisions a sewer system has been heretofore established*; provided that any proceedings taken or commenced by any city or village under the provisions of this act before the time when such home rule charter shall take effect may be carried out and completed according to the terms and provisions of this act."

Approved April 7, 1925.

CHAPTER 145—H. F. No. 1086.

An act to amend Section 1891, General Statutes 1923, relating to special assessments for sewers in villages and boroughs of this state and in cities having a population of 10,000 or less.

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

Section 1. Cost of construction may be assessed against abutting land.—That Section 1891, General Statutes 1923, be and the same hereby is amended so as to read as follows:

"1891. Whenever any work or improvement provided for by this act shall have been determined upon and a contract let therefor, or outlet secured, the city, village, or borough engineer, or other competent engineer selected by the city, village or borough council, shall forthwith calculate the proper amount to be specially assessed for such district, joint district and later all sewers, treatment plants or outlet against every assessable lot, piece or parcel of land within sewer district affected, without regard to cash valuation, in accordance with the provisions of Sections 7, 8 and 9 of this act.

Provided that no property shall be especially assessed for the cost of a sewer in excess of the cost of a sewer *twenty-four* inches in diameter, and that whenever any district, joint district or lateral sewer of larger diameter than *twenty-four* inches shall be laid or re-laid, the cost thereof in excess of the estimated cost of a like sewer *twenty-four* inches in diameter shall be paid out of the sewer fund, if

any, or in case there is no sufficient sewer fund, then out of the general revenue fund of the city, village or borough.

Provided further, that in calculating the special assessment for any district sewer or joint district sewer, the cost of laying or relaying such sewer in any public ground, street or alley; and all catch basins, manholes, lamp holes and flushing valves and tanks and treatment plants shall be taken as a part of such district sewer or joint district sewer and to be paid for by such special assessment.

And provided further, that private owners may lay, relay, or extend any lateral sewer through any public ground, street or alley and connect the same with any general, district or joint district sewer, upon permission granted by a majority of the city, village or borough council, and that any private owner alone, or two or more owners jointly, may lay, relay, or extend lateral sewers through private ground pursuant to rights acquired therefor by agreement or purchase from any private owner or owners. In the event that any private owner alone or jointly with others lay, relay or extend any such lateral sewer through public ground, the city, village or borough shall not be or become in any manner or in any respect liable for any act or negligence involved therein.

When such engineer shall have finished his calculation of the amount to be specially assessed, as aforesaid against each lot, piece or parcel of land in the sewer district affected, he shall at once prepare and file with the clerk or recorder of the city, village or borough tabulated statements in duplicate, showing the proper description of each and every lot, piece or parcel of land to be specially assessed and the amount he has calculated against the same, and such statement shall be the basis of the assessment and be known as the proposed assessment to be made by the city, village or borough council, as hereinafter prescribed, and shall be laid before the city, village or borough council for its approval at its next regular meeting, to be held not less than ten (10) days thereafter. The clerk or recorder of the city, village or borough shall thereupon cause notice of the time and place when and where the city, village or borough council will meet in regular session to pass upon such proposed amendment, to be published in the official paper of the city, village or borough at least ten (10) days prior to such meeting of the city, village or borough council.

During all the time between the filing of such proposed assessment with the clerk or recorder of the city, village or borough and such meeting of the city, village or borough council such proposed assessment shall be open to inspection and copying by all persons interested.

At such meeting of the city, village or borough council all persons aggrieved by such proposed assessment may appear before the city, village or borough council and present their reasons why such

proposed assessment or any particular item thereof should not be adopted, and the city, village or borough council shall hear and pass upon all objections thereto, if any, and may alter, or affirm and adopt such proposed assessment as may be deemed just in the premises, and upon the adoption by resolution of such proposed assessment the same shall be certified by the clerk or recorder of the city, village or borough and filed in his office and shall thereupon be and constitute the special assessment. The amount assessed against each lot, piece or parcel of land by such special assessment shall bear interest from the date of the adoption of such special assessment until the same have been paid, the rate of interest to be designated by a resolution of the city, village or borough council at the time of the adoption of such special assessment but not to exceed six per cent (6%) per annum, and such special assessment, with the accruing interest thereon, shall be paramount lien upon the property included therein from the time of the adoption of such assessment by the city, village or borough council and shall remain such lien until fully paid, and shall have precedence over all other liens, except general taxes and as to such shall be concurrent, and shall not be divested or impaired by any judicial sale and no mistake in the description of the property or in the name of the owner shall invalidate the lien.

The city, village or borough council may at any time by resolution direct the clerk or recorder of the city, village or borough to make up and file in the office of the county auditor a certified statement of the amount of all such unpaid assessments and the amount of interest which will be due thereon on the first day of January of the following year, and the clerk or recorder of said city, village or borough shall within twenty (20) days thereafter make up and file such certified statement in the office of the auditor of the county, which statement shall also contain a description of the lands affected by the assessment. Such resolution may also direct that such special assessment shall be payable in equal annual installments not exceeding ten, and payable on the first day of January of each year, each of said installments to bear interest at the rate hereinbefore provided until fully paid, provided in case such assessments are made to cover the cost of securing an outlet for a district or joint district sewer into a county or judicial ditch and in the order granting such outlet, the charge therefor is made payable in installments, then the assessment levied to cover same may be made in like installments payable at the same time and with interest at the same rate as may be necessary to meet such obligation, and the certified statement of the clerk or recorder shall in this case show the amount of each of such installments, the date when each installment becomes due and the amount of interest to be paid on each installment in each year. After said statement is filed in the office of the

County Auditor it shall be the duty of such Auditor to extend upon the tax roll of each year the amount of such assessment or installment thereof, as the case may be, and the amount of interest which will become due on the first day of January of the following year as shown by said certified statement against the different lots or parcels of land therein described, and such amounts when so extended each year shall be carried into the tax becoming due or payable in January of the following year, and enforced and collected in the manner provided for the enforcement and collection of the state and county taxes and the assessments and interest paid to the County Treasurer shall be paid over by him to the Treasurer of such city, village or borough upon the apportionment of general taxes, but in case such assessments or installments thereof are to cover payments due for a district or joint district sewer outlet as herein provided, then such payments shall be applied on same. Provided that any person named at any time before the transmission of the certified statement of the clerk or recorder of such city, village or borough to the County Auditor pay such special assessment as to any lot, piece or parcel of land affected thereby, together with the interest accrued thereon at the date of such payment, to the city, village or borough treasurer, and receive the proper receipt therefor, and the clerk or recorder of the said city, village or borough shall upon the presentation of such receipt from said city, village or borough treasurer, cancel upon the special assessment roll the special assessments so paid.

Provided further, that any person may pay any such assessment with accrued interest thereon after the same has been so certified to the County Auditor, provided the tax roll containing such assessment has not in due course been delivered to the county treasurer for collection and the receipt of such city, village or borough treasurer shall be sufficient authority upon presentation to the county auditor for him to mark such assessment "paid" upon his roll, but after the roll has been delivered to the county treasurer for collection, the said assessment must be paid to him, with the penalties allowed by law.

The same penalties and interest shall attach and be collected by the county treasurer on assessment as upon general taxes, which penalties and interest shall belong to the city, village or borough and to be turned over by the county treasurer to the city, village or borough with the assessments.

Approved April 7, 1925.

CHAPTER 146—H. F. No. 1198.

An act to amend Section 837, General Statutes of 1923, relating to the salary and clerk hire in the office of county auditors in certain counties.