

and all evidence bearing upon the matter set out in said petition and as to what will be a proper and equitable apportionment of said lien between or among the portions of such original tract which it is desired shall be encumbered by separate liens and shall thereafter by its order apportion such lien among such tracts, but in no case shall the aggregate of said separate liens be different from the amount of the unpaid portion of the original lien. A certified copy of the order apportioning said lien shall be recorded in the office of the register of deeds of such county and filed in the office of the county auditor which shall operate as a division and apportionment of such original lien between such various tracts of land originally covered thereby and shall operate as a release of each of said tracts from said lien, except the amount so apportioned against it and thereafter the amount apportioned to each of such respective tracts shall be entered separately against such tract upon the tax list and so reported to the treasurer for collection and no reduction or abatement of the amount so apportioned shall thereafter be made."

Sec. 2. This act shall be in force and effect from and after the date of its passage.

Approved April 1, 1927.

CHAPTER 110—H. F. No. 206

An act to limit the levy and expenditure of taxes for the year 1927 and each year thereafter in towns in the State of Minnesota.

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

Section 1. **Expenditures limited in certain cases.**—The total amount of taxes, exclusive of money and credits taxes, levied in the calendar year 1927 and in each calendar year thereafter, by or for any town, through the vote of the town meeting or the electors of such town or otherwise, and by or for any board or commission thereof, for any and all general or special purposes whatsoever, including payment of indebtedness and bonds, shall not exceed 17 mills on the dollar of the assessed taxable valuation of the property in the town, exclusive of money and credits, whenever such levy of 17 mills upon the dollar of such assessed taxable valuation will produce a total levy of town taxes as great or greater than an average of \$1,000.00 per government section of the entire area of such town, according to government survey of the property therein in any one calendar year, and no such town, by vote of the electors or otherwise, shall contract debts or make expenditures in any calendar year in excess

of the amount of taxes assessed for that year, plus any available unexpended balance in prior years against which obligations have not been incurred.

PROVIDED that if, prior to the calendar year 1927, such town has incurred, by proper authority, a valid indebtedness, including bonds, in excess of its cash on hand plus any amount in any sinking fund plus taxes levied prior to 1927 and uncollected but not delinquent and plus any funds otherwise available, such town, within the limits now permitted by law, may levy, in addition to the foregoing, sufficient sums to pay and discharge such excess indebtedness, bonds and interest thereon, but any such additional sum so levied shall be levied separately and when collected shall be paid into a separate fund and used only for the purpose of paying such excess indebtedness, bonds and interest thereon.

Sec. 2. **Limitations.**—This act shall not authorize nor shall it be construed in any instance as authorizing the levy or spreading of total amounts of taxes for specific purposes or in total amounts in any year in excess of the amount allowed by law at the time of the passage of this act, but this act is and shall be considered an additional limitation.

Sec. 3. **County Auditor to fix levy.**—If any such town shall return to the County Auditor a levy greater than herein permitted, such County Auditor shall extend only such amount of taxes as the limitations herein prescribed shall permit, and to that end he shall determine the area of such towns as herein described from the records in his office or such other data as to government survey as may be available. If such town shall make levies otherwise valid, in specific amounts, for specific purposes, which aggregate more than the total amount permitted by this act, then the amount of each specific levy shall be reduced and spread by him proportionately, to bring the aggregate within the total limit herein permitted.

Sec. 4. **Inconsistent acts repealed.**—All acts and parts of acts insofar as inconsistent with this act are hereby repealed.

Approved April 4, 1927.

CHAPTER 111—H. F. No. 246

An act authorizing counties having 20 townships, full or fractional, and an area of more than 454,000 acres of land and less than 500,000 acres of land to levy an annual tax for the aid of county agricultural societies.

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