

enforced and the county treasurer shall pay such taxes when collected over to the treasurer of such city or school district in the same manner as other taxes are paid over.

Sec. 3A. Application.—This act shall not apply to any city which at the time of the commencement of proceedings in court for the detachment of any territory therefrom has within its corporate limits less than 3,000 acres of land used exclusively for agricultural or horticultural purposes, nor to any city in which the territorial limits thereof are not identical with the limits of a school district situated therein.

Sec. 4. Provisions severable.—If any provision or part of this act be held unconstitutional or invalid, it shall not invalidate or in any way affect any other provision or part thereof.

Sec. 5. Provisions supplemental.—The provisions of this act shall be supplemental to and in addition to the provisions of sections 1720, 1721, 1723, 1724 and 1725 of the General Statutes of 1923.

Sec. 6. Laws repealed.—Section 1722, General Statutes 1923, is hereby repealed.

Approved April 5, 1927.

CHAPTER 123—S. F. No. 165

An act relating to the assessment of lands for the purpose of taxation.

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

Section 1. Assessor to consider various factors in determining value of land.—It shall be the duty of every assessor and board, in determining the value of lands for the purpose of taxation and in fixing the assessed value thereof, to consider and give due weight to every element and factor affecting the market value thereof, including its location with reference to roads and streets and the location of roads or streets thereon or over the same.

Approved April 6, 1927.

CHAPTER 124—S. F. No. 340

An act providing for the exclusion from the municipal limits of cities of the third class of lands not within the platted portion of such city, and not exceeding ten acres in area, upon which lands are located any bridge across any navigable stream and highway approach thereto.