

shall be due in not more than three years and the last of which shall be due in not more than fifteen years from the date of issue. Such bonds may be exchanged par for par for the warrants for the funding of which they are issued or may be sold in the manner prescribed by Section 1943 General Statutes 1923, and determination by resolution of the town board as to the validity of any warrants so funded shall be conclusive.

Approved April 11, 1927.

CHAPTER 146—S. F. No. 784

An act authorizing cities of this state to invest or expend for public purposes within such cities moneys obtained on bond issues or tax levies for construction of a public armory building in such city, which armory building has not been constructed, upon unanimous vote of the city council thereof.

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

Section 1. Armory funds to be used for other purposes in certain cases.—Any city in this state, however organized, in which there has heretofore been bond issues or tax levies made for the construction of a public armory building in such city, which armory building has not been constructed, and the moneys received from such bonds issued or taxes levied remain unexpended, upon a unanimous vote of the city council such funds or any or all thereof may be invested by such city council or used and expended by it for any public purpose within such city.

Approved April 11, 1927.

CHAPTER 147—S. F. No. 855

An act relating to indebtedness and expenditures of certain counties for road and bridge purposes; authorizing the funding and payment of outstanding indebtedness for such purposes, and validating certain warrants so to be funded, and limiting and controlling future expenditures for such purposes and prescribing penalties for violation of its provisions.

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

Section 1. Certain warrants validated—refunding authorized.—When any county in this state having an area of more than 2500 square miles and an assessed valuation for purposes of tax levy extensions of less than \$30,000,000, exclusive of

moneys and credits, now has outstanding indebtedness incurred prior to January 1, 1927, represented by warrants issued against its road and bridge fund, which warrants, together with amounts transferred into its road and bridge fund from any other fund or funds, pursuant to Chapter 318, Laws of 1925, and not repaid to such other fund, amount to a sum greater than the sum of the cash in its road and bridge fund on January 1, 1927, plus the amount of taxes which have been levied in such county payable during the year 1927 for road and bridge purposes, such outstanding indebtedness, including the amount owed from the road and bridge fund to such other fund or funds, may be funded or otherwise paid, in the manner in this act provided; and in the event of the funding provisions of this Act being resorted to, each and all of the conditions, provisions and limitations of this act shall apply and shall be controlling over those of any other act inconsistent therewith.

Sec. 2. Same—bonds to be issued.—Any and all such outstanding warrants which shall be funded in the manner authorized by this act, and which have been issued in payment of or to provide funds which have been used for the construction, repair, improvement, care, maintenance or upkeep of roads, roadways or bridges in such county, or to procure rights of way therefor, or to purchase or provide money for the purchase of equipment, materials or supplies for such purposes, or for labor or services, skilled or unskilled, or other expenses in connection therewith, are hereby declared to have been valid and enforceable obligations of such county; provided that the validation hereby effected shall not affect any warrants the validity of which is questioned in any litigation now pending. The determination by the board of county commissioners of such county that any such outstanding warrants have been issued and that bonds shall be issued for the purpose of funding same in the manner herein provided for, shall be final and conclusively binding upon such county. The county board of any such county is hereby authorized and empowered to issue the bonds of such county in an amount not to exceed \$500,000 without submitting the question of such issue to the electors of such county and without regard to the amount of any or all other outstanding debts of the county, the proceeds thereof to be used solely for the purpose of taking up, paying, cancelling and retiring a like amount of principal and interest of such warrants, and of indebtedness of such road and bridge fund to any other fund or funds of said county. Such bonds shall be payable in annual installments, the first of which installments shall be due in not more than one year and the last in not more than nine years from the first day of

January next following the date of such bonds. Such bonds shall be sold in conformity with Section 1943 of the General Statutes for 1923, and shall be the direct and general obligations of the county issuing the same. Provided, no bonds shall be issued hereunder unless the county board of such county shall within ninety days after the passage and approval of this Act, adopt a resolution determining to issue such bonds for such purpose. Provided further, no annual installment of the principal of such bonds payable more than five years after the first day of January next following the date of such bonds shall exceed in amount any annual installment of such principal payable less than five years from such date. Provided, further, nothing in this Act shall be construed to require that the full amount of such outstanding indebtedness shall be retired by means of the issuance and sale of such bonds; but, if such bonds be issued and sold, all valid outstanding indebtedness not retired thereby shall be paid from the proceeds of taxes levied and becoming payable during the year 1927 for road and bridge purposes.

Sec. 3. Tax levy to pay bonds.—The county board of any county issuing bonds pursuant to the authority of this Act shall, before the issuance thereof, levy for each year, until the principal and interest are paid in full, a direct, annual tax in an amount not less than ten per cent in excess of the sum required to pay the principal and interest thereof when and as such principal and interest become due. Such tax shall be irrevocable until all such indebtedness is paid, and after the issuance of such bonds no further action of the county board shall be necessary to authorize the extension, assessment and collection of such tax. The county auditor shall keep a register in which shall be entered a record of the aggregate amount of such bonds authorized, the aggregate amount issued, the purpose for which issued, the number, denomination, date and maturity of each, the rate of interest and time of payment thereof, and place of payment of principal and interest, and the amount of tax levied for the payment thereof in each year, and shall extend and assess the tax so levied. Any surplus resulting from the excess levy herein provided for may be transferred to the road and bridge fund after the principal and interest for which tax was levied and collected has been paid. Nothing herein contained shall be construed as limiting the power of the county to levy taxes to pay the bonds issued hereunder, but the county board shall have the power and it shall be its duty to levy any taxes necessary to provide revenue to pay the full principal and interest of such bonds.

Sec. 4. Tax levy not to exceed 10 mills.—The amount which may be included by any such county in its annual tax

levy in each year hereafter made for road and bridge purposes shall not exceed ten mills on the dollar of the taxable valuation of the county, less the amount hereinbefore required to be levied for the same year to pay principal and interest on bonds herein authorized. Provided nothing herein contained shall be construed to prohibit or limit the tax levy authorized by Chapter 44 of the Session Laws for 1915 or any acts amendatory thereof.

Sec. 5. County Board to determine amount necessary.— Such county board shall annually, at its meeting on the second Monday in July, 1927, and at its meeting on the first Monday in January in each succeeding year, determine the amount of funds which will be available during the current year for road and bridge purposes, from the proceeds of the tax levy lawfully made therefor in the preceding year and from state aid and from other sources known to be due and payable into the county treasury for such purposes during such year, and shall thereupon, at such meeting, make and spread on its minutes a definite budget of the expenditures made and to be made and indebtedness incurred and to be incurred for road and bridge purposes during such year, which expenditures and indebtedness shall in no case exceed the aggregate amount of revenues so determined to be available for such year. Such budget shall first allot, and there shall be first payable out of the receipts for such year, so much of the road and bridge floating indebtedness of the county, including amounts borrowed from any other fund or funds, as is not retired by the bond issue hereinbefore authorized, together with interest thereon. There shall then be allotted not less than one-fifth of the anticipated current tax collections annually for maintenance and not less than one-twenty-fifth of the anticipated current tax collections annually for an emergency fund, and what remains may be allotted to be expended on new construction for the year, which allotment shall include the payment of any amount remaining to be paid on outstanding construction contracts, completed or uncompleted. As nearly as may be, a specific program of new construction shall then be determined upon and the amount to be expended on each item determined and allotted; and no change in such program shall be made, nor additional expenditures made or indebtedness incurred, which shall cause to be diverted to other purposes any part of the amount herein required to be allotted for payment of outstanding indebtedness, and for maintenance and emergency funds, nor which shall cause the expenditures made or indebtedness incurred by the county for all the purposes aforesaid in any year to exceed the total revenues of the county determined, as aforesaid, to be available for such year. The emergency

fund may be used to pay for extraordinary repairs or replacements occasioned by emergency which could not be anticipated when the budget was made.

Sec. 6. County Auditor to keep record of allotments.—The county auditor shall keep a record showing accurately the amount allotted to each item of the budget for each year and the amounts incurred and expended from time to time on account of each of such items, which record shall be presented and examined at each meeting of the county board and show the true condition of affairs at the date of such meeting. No indebtedness shall be incurred by the county for road and bridge purposes except pursuant to action of the board while in meeting assembled, specifying the purposes and the amount thereof.

Sec. 7. Claims to be filed.—All claims against any such county for repairs or services performed or material furnished in the construction, improvement or repair of county roads and bridges must be filed with the county auditor of such county within thirty days after the same were incurred; if not so filed the county shall not be liable therefor. It shall be the duty of the county auditor after any claim has been filed with him for road and bridge purposes to present such claim to the county board at its next meeting for its audit and allowance and it shall be the duty of the county board at such meeting to act upon such claims; provided, that all expenditures for constructing, improving, maintaining or repairing any public road or bridge by day labor may be paid for by the time check method as provided in Section 30 of Chapter 323, Session Laws for 1921, and laws amendatory thereof; but no such time check shall be honored by the auditor, nor shall any claim thereon be valid against the county, unless the duplicate thereof be duly filed in the office of the county auditor within thirty days after the date of the issuance thereof.

Sec. 8. Violations to be misdemeanor.—Any member of the county board or other county officer or employe knowingly participating in or authorizing any violation of this Act shall be guilty of a misdemeanor, punishable by a fine not exceeding \$100 or imprisonment in the county jail not exceeding three months for each offense; and every contract attempted to be entered into or indebtedness or pecuniary liability attempted to be incurred in violation of the provisions of this Act shall be null and void in regard to any obligation thereby sought to be imposed upon the county, and no claim therefor shall be allowed by the county board, nor shall the county auditor issue, nor the county treasurer pay, any warrant issued on account thereof. Each member of the county board or other county officer or employe so participating in or authorizing any

violation of this Act shall be individually liable to the county or to any other person for any damages caused thereby; and, for the purpose of enforcing such liability, without impairing any other remedy, one-fourth of the salary of each such officer and employe shall be withheld from him and applied towards reimbursing the county or any such other person for such damages, until all claims by reason thereof have been fully paid. Each member of the county board present at a meeting of the board when any action is taken with reference to paying money or incurring indebtedness or entering into any contract for road and bridge purposes, shall be deemed to have participated in and authorized the same unless he shall cause his dissent therefrom to be entered on the minutes of the meeting.

Sec. 9. **Provisions severable.**—If any section, part or provision hereof be found unconstitutional, such determination shall not affect the validity of the remaining provisions not clearly dependent thereon.

Sec. 10. This Act shall take effect and be in force from and after its passage.

Approved April 9, 1927.

CHAPTER 148—S. F. No. 891

An act authorizing any county of this state now or hereafter having property of an assessed valuation of not less than \$335,000,000. exclusive of money and credits, and having a bonded indebtedness of not to exceed \$7,000,000. inclusive of bonds issued to defray the cost of permanently improving state trunk highways (which said bonds the State of Minnesota has agreed to pay under the provision of Chapter 522, Laws of 1921) to issue and sell the bonds of such county in an amount not to exceed one-tenth of one per cent of the assessed valuation of the taxable property of the county, not including the valuation of monies and credits, for the purpose of constructing and/or improving, or aiding in the construction and/or improvement, of roads and/or bridges within such county, and roads and/or bridges outside of such county leading into such county, and roads and/or bridges on the line between such county and adjoining counties.

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

Section 1. **Certain counties to issue bonds for roads and bridges.**—Any county in this state now or hereafter having property of an assessed valuation of not less than \$335,000,000. exclusive of money and credits, and having a bonded indebtedness of not to exceed \$7,000,000. inclusive of bonds issued to