

complete financial results of such city ownership, or ownership and operation, as the case may be. Such accounts shall be so kept as to show the actual cost to such city of such public utilities owned; all cost of maintenance, extension and improvement; all operating expenses of every description, in case of such city operation; the amount set aside for sinking fund purposes. The common council shall cause to be printed annually, for public distribution, a report showing the financial results of such city ownership, or ownership and operation.

- Approved January 13, 1936.

CHAPTER 9—H. F. No. 27.

An act to legalize certain proceedings heretofore taken for the improvement of streets in certain cases in cities of the fourth class operating under home rule charters and authorizing the completion of such improvement in accordance with the provisions of Mason's Minnesota Statutes of 1927, Sections 1820, 1821, 1822, 1823, 1824, 1825, 1826, 1827 and 1828.

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

Section 1. Certain proceedings legalized.—In all cases where a city of the fourth class having a home rule charter under the Constitution of the State of Minnesota, Article IV, Section 36, has heretofore acting through its city council determined to improve any street within said city by a resolution adopted by a majority vote of the council after a meeting at which all persons interested had been notified to be present by a notice of such meeting published in the official newspaper and has caused plans and specifications for such improvement to be made and has advertised for bids for such improvement and has entered into contracts for the construction thereof subject to the approval of the federal emergency administration of public works, the United States of America having previously offered a grant to aid in financing such improvement which said offer has been duly accepted by the city council, such proceedings are hereby legalized and declared to be valid and of full force and effect and the city council of such city is hereby authorized to proceed with the making of said improvement, with the levy and collection of assessments and the issuance of certificates of indebtedness therefor all as provided by Mason's Minnesota Statutes of

1927, Sections 1820, 1821, 1822, 1823, 1824, 1825, 1826, 1827 and 1828.

Sec. 2. This act shall not apply to or affect any action or appeals now pending in which the validity of any such proceedings is called in question.

Approved January 13, 1936.

CHAPTER 10—H. F. No. 33.

An act authorizing county boards in certain counties to make a tax levy for revenue purposes in excess of existing limitations.

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

Section 1. **Tax levy for revenue purposes in certain counties.**—In any county in this state, now or hereafter having a population of less than 16,000 and more than 14,000 inhabitants, and having not less than 56 and not more than 58 full or fractional congressional townships, and an assessed valuation, including money and credits, of not less than \$3,000,000 and not more than \$5,000,000, the county board may levy a tax for general revenue purposes at such a rate and in such an amount in excess of existing limitations as will produce sufficient revenue to defray county expenses payable out of the revenue fund; provided, that no levy shall be made at a rate that will produce more than \$60,000 in taxes collected and paid into the revenue fund in such county based on the percentage of tax delinquencies in such county for the preceding year.

Approved January 13, 1936.

CHAPTER 11—H. F. No. 37.

An act authorizing the governor and the state auditor on behalf of and in the name of the state, to convey certain real estate, whereon is situated the Albert Lea Cooperative Creamery Association, a corporation, in the county of Freeborn, to the Albert Lea Cooperative Creamery Association, a corporation, and repealing Laws 1933, Chapter 202.