

cent of the total votes cast at each such meeting and such independent school district has been allotted a grant to aid in the construction of such project by the federal emergency administration of public works, all proceedings heretofore taken including such elections and the contract to sell said bonds are hereby legalized and declared to be valid and of full force and effect and the school district is hereby authorized to issue the negotiable coupon bonds of said district in the total amount authorized at said elections.

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

Approved April 1, 1939.

CHAPTER 135—H. F. No. 1174

An act authorizing the fixing of an interest rate of not more than 6 per cent on certain unpaid special assessments levied by cities of the fourth class, villages, and boroughs; and amending Mason's Minnesota Statutes of 1927, Sections 1821 and 1918-7.

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

Section 1. Interest rate on special assessments.—Mason's Minnesota Statutes of 1927, Section 1821 is hereby amended so as to read as follows:

"1821. After a contract is let, or after the work is ordered done by day labor as hereinbefore provided, the clerk, with the assistance of the engineer or other person selected by the council to perform the duties of engineer, shall forthwith calculate the proper amount to be specially assessed for such improvement against every assessable lot, piece or parcel of land within the district affected, without regard to cash valuation, in accordance with the provisions of Section 2 of this act, and the proposed assessment so made up shall be filed with the clerk and be open to public inspection. The clerk shall thereupon under the council's direction cause notice of the time and place when and where the council will meet to pass upon such proposed assessment, to be published in the official paper at least one week prior to such meeting of the council.

At such meeting the council shall hear and pass upon all objections thereto, if any, and may, if it deems it just, amend

such proposed assessment as to any lot or lots, and upon the adoption by resolution of such assessment, the same shall constitute the special assessments against the lands named therein. Such assessment, with the accruing interest thereon, shall be a lien upon the property included therein, concurrent with general taxes, and shall be payable in equal annual installments extending over such period not exceeding 20 years as the council may by resolution determine, the first of said installments to be payable on or before the first day of June following the adoption of the assessment, and any deferred payments to bear interest from the first day of June following the adoption of the assessment *at such rate of interest per annum, not exceeding six per cent, as the council may by resolution determine.*

It shall then be the duty of the clerk immediately thereafter to transmit a certified duplicate of such assessment to the county auditor of the county, to be extended on the proper tax lists of the county, and such assessments shall be collected and paid over in the same manner as other municipal taxes; provided, that the owner of any property, so assessed, may, at any time, pay the whole of such assessment, or any annual installment thereof with interest, as to any lot, piece or parcel of land affected thereby."

Sec. 2. Clerk to determine assessments.—Mason's Minnesota Statutes of 1927, Section 1918-7 is hereby amended so as to read as follows:

"1918-7. After a contract is let or work ordered done by day labor, as herein provided, the clerk, with the assistance of the engineer or superintendent of the work, shall forthwith calculate the amount proper and necessary to be especially assessed for such improvement against every assessable lot, piece or parcel of land within the district affected, without regard to cash valuation, in accordance with the provisions of *Mason's Minnesota Statutes of 1927, Section 1918-2.* The proposed assessment so made shall be filed with the clerk, for public inspection. Thereupon the clerk, under the direction of the council, shall cause notice of the time and place when and where the council will pass upon such proposed assessment. Such notice shall be published in the official paper at least one week prior to the hearing on such proposed assessment. Such hearing may be had at a regular or special, or adjourned regular or special, meeting of the council. The council shall hear and pass upon all objections, if any, and may amend the proposed assessment as to any lot or lots; and upon the adop-

tion of such assessment by resolution of the council, the same shall become and constitute the special assessments against the lots, pieces and parcels of land therein described. Such assessment, together with the interest accruing on the total amount thereof, from the adoption of the same to the first day of June, following, *at such rate of interest per annum, not exceeding six per cent, as the council may by resolution determine*, shall be a lien upon the property described therein, and all thereof, which lien shall be concurrent with that of the general taxes assessed against such properties. The amount of such assessment and accrued interest shall be payable in equal annual installments, extending over such period, not exceeding twenty years, as the council may determine by resolution. The first of said installments shall be payable on or before the first day of June following the adoption of the assessment, and all deferred payments shall bear interest from the first day of June, following the adoption of the assessment, *at such rate of interest per annum, not exceeding six per cent, as the council may determine by resolution*. It shall be the duty of the clerk, immediately after the adoption of such assessment by the council, to transmit a certified duplicate thereof to the county auditor, by whom the same shall be extended on the proper tax lists, and such assessment shall be collected, accounted for, and paid over in the same manner as other municipal taxes, PROVIDED, that the owner of any lot, piece or parcel of land so assessed may, at any time, pay the whole of such assessment, or any installment thereof, with accrued interest."

Approved April 1, 1939.

CHAPTER 136—H. F. No. 1209

An act providing for compulsory retirement of officers, employees and persons on the payroll in the fire and police departments in cities of the first class.

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

Section 1. Compulsory retirement of certain employees of police and fire departments.—Every employee, officer or person on the payroll of any fire or police department in any city of the first class shall retire upon reaching the age of 65 years; provided, that any such employee, officer or person on the payroll of any such fire or police department, serving as such on or before January 1, 1939, who has attained the age of 65 years