

shall apply only to telephone companies operating within cities of the first and second classes.

Approved April 20, 1939.

CHAPTER 334—H. F. No. 1396

An act relating to the extension of the time of payment of ditch liens in certain cases; and to amend the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 6840-116.
Be it enacted by the Legislature of the State of Minnesota:

Section 1. Extension of time for payments of ditch liens in certain cases.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 6840-116, is hereby amended so as to read as follows:

"6840-116. At the time and place specified in said notice, if it shall appear that a petition in due form as required by this act has been filed and the notice of said hearing duly published, said board shall have jurisdiction of all property described in the ditch lien record referred to in said petition and all parties interested therein or holding any liens or incumbrances thereon and shall have full authority to hear all parties for or against granting such petition and may adjourn said hearing from time to time as they deem proper and if it shall further appear that default has been made in payment of the interest or principal on the installments due on the ditch lien in said proceedings or many of the parties owning land covered by such ditch lien in said proceedings are unable to pay the installments of principal due or which shall come due, or that the conditions are such that extension of the time of payment of the amounts remaining unpaid on the principal of the ditch lien is necessary to protect the credit of, or prevent loss to, the county, and said board, after full hearing, shall so find, then said board shall have full authority and may by order direct that the payment of the whole or a specified portion of the amount of the several installments of the lien which is payable under the terms of the lien statement and supplemental lien statement, if any, in such proceedings as shown on the auditor's lien record, for any or all of the years 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, and 1943, or one or more of such years shall be extended for a specified number of years not exceeding ten and direct the county auditor to enter on the ditch lien record of the

county a proper notation of such extension showing the portions of the principal of such lien that is so extended and the date to which the said extension is made. The entire unpaid principal of the lien so modified and extended pursuant to this section shall draw interest as though no extension had been made. The certificate of the county auditor that the said petition contains the requisite number of signatures of property owners, together with the resolution of the county board approving said petition, shall be conclusive evidence of the sufficiency thereof."

Approved April 20, 1939.

CHAPTER 335—H. F. No. 1408

An act relating to boards of county commissioners, and empowering them to levy taxes for lake improvement in certain cases.

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

Section 1. Tax levies for artificial lakes in certain cases.—The board of county commissioners in any county having a population of not less than 25,000, nor more than 35,000, inhabitants according to the last federal census, and an assessed valuation of not less than \$17,000,000, nor more than \$18,000,000, according to the records of the Minnesota Tax Commission, is hereby authorized and empowered to levy a tax of not exceeding one mill annually on all the taxable property therein, for the purpose of improving and maintaining any meandered or artificial lake within the boundaries of such county, by dredging, removing accumulated deposits of silt, or by such other measures as will develop and increase the recreational possibilities of any such lake.

Approved April 20, 1939.

CHAPTER 336—H. F. No. 1437

An act to authorize the Teachers' Retirement Fund Board to certify to the state auditor in addition to the amounts provided for in the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2950-12 additional amounts for the years of 1940 and 1941, which amounts are necessary to meet the