

purchasers, the county board of the county in which such lands are located may, *at any time prior to February 1, 1945*, adopt a resolution instructing the county auditor to list such lands as delinquent for taxes for 1942 and to file and docket such list with the clerk of the district court as though said taxes for 1942 were the first delinquent taxes against said lands and judgment shall be entered and proceedings taken with reference to such lands as though the delinquent taxes for the year 1942 constituted the first instance of real estate tax delinquency with respect thereto; provided, however, that nothing herein contained shall impair the right of the state to enforce any lien in its favor which has accrued by reason of the delinquency or non-payment of taxes for any year prior to the year 1942."

Approved April 1, 1943.

CHAPTER 241—H. F. No. 376.

An act relating to state, county and judicial drainage ditches.

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

Section 1. Assessments for cleaning state, county and judicial ditches.—Whenever the County Board, of any County of this State, within which is located a State, County or Judicial drainage ditch, shall adopt a resolution to clean or repair said ditch and there are not sufficient funds to the credit of the drainage system to defray the cost, the county auditor shall, within three days after the contract has been entered into, or the county has commenced the work itself, pursuant to such resolution, file for record with the register of deeds of the county, a notice specifying the adoption of such resolution, the estimated cost of the work to be performed, that the contract has been entered into or that the work has commenced, a brief description of the lands affected and that said lands will be assessed for the cost of such cleaning or repairing in the same proportion as was originally assessed for benefits for the construction of said ditch.

Approved April 1, 1943.

CHAPTER 242—H. F. No. 446.

(AMENDING SECTION 326.26 MINNESOTA STATUTES 1941.)

An act fixing the bond of a Master Electrician, and amending Mason's Supplement 1940, Section 5874.