

the proceeds of tax levies authorized by Section 1 of this act for any prior year, or so much of the total of said sums as may be available in the State Airports Fund for transfer, after any reimbursement of the general revenue fund therefrom otherwise provided for by law. If sufficient funds are made available by the transfer, the tax levy for that taxable year provided for by Section 1 of this act shall be canceled and shall not be made; otherwise the amount to be raised by the tax levy for that taxable year shall be reduced by the amount transferred. The state auditor and the state treasurer are authorized and directed to make the appropriate entries in the accounts of the respective funds.

Subd. 2. Payments of certificates. All moneys transferred from the State Airports Fund to the Minnesota Aeronautics Fund shall be available for the payment of outstanding certificates of indebtedness and interest thereon and deficiencies in the proceeds of prior tax levies, if any, in the same manner as the proceeds of taxes provided for in Section 1 of this act, and so much thereof as may be necessary is appropriated for such payments.

Subd. 3. State airports fund available for tax reduction only. Notwithstanding any provision of any other statute enacted by the legislature at this session appropriating moneys in the State Airports Fund, all those moneys over and above the amounts required to reimburse the general revenue fund as otherwise provided by law, shall be used only for the purpose of making the transfers provided for by subdivision 1 of this section and thus reducing the amounts to be raised by the tax levies provided for by Section 1 of this act, until after the date prescribed for the making of the last of those levies, or until they are otherwise canceled by law.

Approved April 21, 1945.

CHAPTER 470—H. F. No. 1244

An act to amend an act entitled "An act relating to the acquisition of lands for streets, parks and parkways in cities of the first class and the improvement and government thereof and the improvement and government of existing streets, parks and parkways," and the title thereto, so as to authorize the acquisition thereunder of lands for motor vehicle parking lots,

and the improvement and government thereof; amending Minnesota Statutes 1941, Sections 430.01; 430.02, Subdivision 6; 430.06; 430.09; and 430.10.

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

Section 1. **Title amended.** The title of Laws 1911, Chapter 185, Minnesota Statutes 1941, Sections 430.01 to 430.15, inclusive, is hereby amended to read as follows :

“An act relating to the acquisition of lands for streets, motor vehicle parking lots, parks and parkways in cities of the first class and the improvement and government thereof and the improvement and government of existing streets, motor vehicle parking lots, parks and parkways.”

Sec. 2. Minnesota Statutes 1941, Section 430.01, is hereby amended to read as follows :

430.01. Designation of land for system of streets, parks and parkways. The council and the board of park commissioners of any city of the first class may, by concurrent resolution adopted by a majority vote of each body, designate lands to be acquired for a system of streets, parks and parkways, and determine that this land shall be acquired by proceedings under this chapter, to be conducted either by the city council or the board of park commissioners, as this resolution shall specify. *The city council of any such city, acting separately, may by resolution so adopted, designate lands to be acquired, improved and operated for motor vehicle parking lots.* If proceedings are taken by the board of park commissioners, the duties herein specified to be performed by the city clerk, the city engineer and the city attorney, respectively, shall be performed by the secretary, the engineer and the attorney elected and employed by the board of park commissioners, and the powers hereinafter specified to be exercised by the city council may for the purposes of this chapter be exercised by the board of park commissioners. The term “system of streets, parks, and parkways,” as used herein, shall embrace any body of contiguous land of whatever shape or area, designed ultimately to be used in part for streets and in part for parks or parkways, and the concurrent resolution shall designate what part is for streets, what part for parks and what part for parkways. When the city council desires to take or improve, or take and improve, land for street purposes alone, *or to take land for motor vehicle parking lots,* it may proceed under this chapter for that purpose without the concurrence of the board of park commissioners, and when the board of park commissioners desires to take or improve, or to take and improve,

land for parks and parkways alone, or either, it may proceed under this chapter without the concurrence of the city council.

Sec. 3. Minnesota Statutes 1941, Section 430.02, Subdivision 6, is hereby amended to read as follows:

Subdivision 6. **Commissioners or appraisers.** The city council may provide, *in all cases except motor vehicle parking lots*, by the resolution appointing such commissioners, that a certain specified percentage, not exceeding $33\frac{1}{3}$ per cent, of the total damages and cost of improvements, shall in any case be payable out of the city's general funds, and in that case the city's share either shall be added to the amount of the certificates to be issued and sold under Section 430.12, or shall be provided by the issue of general obligation permanent improvement bonds and the city council shall from year to year levy a sufficient tax upon the taxable property of the city to pay the same with interest. In such case the amount provided to be paid out of the general funds shall not be assessed.

Sec. 4. Minnesota Statutes 1941, Section 430.06, is hereby amended to read as follows:

430.06. **Spreading of assessment instalments.** The city clerk shall transmit a certified copy of the assessment roll to the auditor of the county in which the land lies, and the auditor shall include five per cent of the principal amount of the assessment with and as part of the taxes upon each parcel for each year for twenty years, together with annual interest at the rate ascertained, as hereinafter provided. The city council and board of park commissioners may, by concurrent resolution, determine that the amount of the assessment shall be collected in five or ten equal annual installments instead of twenty, and in such case the county auditor shall include a corresponding per cent of the principal amount of the assessment with and as part of the taxes of each year, together with annual interest until the whole is collected. The auditor shall include in the taxes for each year one of the installments, together with one year's interest upon that installment, and all subsequent installments at the same rate, each of which, together with interest, shall be collected with the annual taxes upon the land, together with like penalties and interest in case of default, all of which shall be collected with and enforced as the annual taxes and credited to the proper city fund. Any parcel assessed may be discharged from the assessment at any time after the receipt of the assessment by the auditor by paying all installments that have gone into the hands of the county treasurer, with accrued interest, penalties and costs, and by paying all subsequent installments; or any parcel assessed

may be discharged from the assessment by presenting certificates or bonds sold against the assessments as herein provided, sufficient in amount to cover all installments due on such parcel and accrued interest, penalties and costs, and all installments yet to accrue, by surrendering the certificates or bonds to the county treasurer for cancellation or having endorsed thereon the installments, interest, penalties and costs. The assessment shall be a lien on the land from the time of the making thereof as against the owner and every person in any way interested in the land. The owner of the land and any person interested therein may defend against an assessment at the time of application for judgment in the regular proceedings for the enforcement of delinquent taxes, but the assessment shall not be deemed invalid because of any irregularity, provided the notices have been published substantially as required, and no defense shall be allowed except upon the ground that the cost of the improvement is substantially less than the amount of the assessment, and then only to the extent of the difference between the assessment and the actual cost. Assessments made under this chapter shall be called special street, *motor vehicle parking lot*, and parkway assessments of the city of _____ and numbered consecutively. When an assessment is certified by the city clerk to the county auditor, a duplicate thereof shall be sent to the city comptroller, and all these assessments shall be sufficiently identified by name and number.

Sec. 5. Minnesota Statutes 1941, Section 430.09, is hereby amended to read as follows:

430.09. Title acquired. The title obtained to land designated for park purposes *and motor vehicle parking lots* under this chapter shall be an absolute estate in fee simple unqualified in any way, and vest in the city. In other lands an easement only shall be taken.

Sec. 6. Minnesota Statutes 1941, Section 430.10, is hereby amended to read as follows:

430.10. Streets, parks, and parkways, how governed. When the proceedings are completed, the streets, parks and parkways shall be governed as other streets, parks and parkways by the city council and board of park commissioners respectively; but such streets may be taken by the board of park commissioners for parkways with the consent of the city council and parkways may be taken by the city council for streets with the consent of the board of park commissioners. *When proceedings for the acquisition of motor vehicle parking lots are completed, the parking lots so acquired shall be con-*

trolled and operated by the city council. The city council shall fix rates for parking, which rates shall be sufficient to defray the cost of operation of such parking lots. All moneys so received shall be deposited in a fund designated by the city council and shall be kept separate and distinct from all other city funds. Funds which may be available in any other permanent or current fund may be advanced to such fund for temporary use, and shall be returned to the fund, or funds, from which advanced when receipts from operation permit.

Approved April 21, 1945.

CHAPTER 471—H. F. No. 1272

An act to regulate the salary of the county attorney and to fix and designate the number of assistants and employees in the office of the county attorney in any county of this state now or hereafter having a population of not less than 250,000 inhabitants nor more than 350,000 inhabitants, and amending Laws 1927, Chapter 420, Section 4, as amended by Laws 1929, Chapter 339, Section 1, and by Laws 1931, Chapter 310, Section 1, and Laws 1939, Chapter 214, Sections 1 and 2, and by Laws 1945, Chapter 53.

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

Section 1. Laws 1927, Chapter 420, Section 4, as amended by Laws 1929, Chapter 339, Section 1, and by Laws 1931, Chapter 310, Section 1, and Laws 1939, Chapter 214, Sections 1 and 2, and by Laws 1945, Chapter 53, is hereby amended to read as follows:

Sec. 4. **Salary of county attorneys in certain counties.** The salary of the county attorney of each county of this state now having a population of not less than 250,000 and not more than 350,000 inhabitants shall be \$7,000.00 per annum. Such county attorney shall appoint and employ one assistant known as the first assistant county attorney; one assistant known as attorney for the board of county commissioners, one assistant known as the second assistant county attorney, one assistant known as the third assistant county attorney, one assistant known as the fourth assistant county attorney, one assistant known as tax attorney, one attorney investigator, said investigator shall be a peace officer and shall have all the powers