

such legacy, devise or transfer is so circumstanced and disposed of that the tax thereon cannot be presently ascertained, but is so circumstanced and disposed of as to authorize him to enter into a composition agreement with reference to the tax on any estate or interest therein as herein provided, until the tax on the transfer of any such estate or interest shall have been compounded and the tax paid as hereinbefore provided for; or in lieu thereof the trustee or other person to whom the possession of such property is delivered shall have made, executed and delivered to the commissioner of taxation, a bond to the State of Minnesota in an amount equal to the amount of tax which in any contingency may become due and owing to the state on account of the transfer of such property, such bond to be approved by the commissioner of taxation and conditioned for the payment to the state of Minnesota of any tax which may accrue to the state under this act on the subsequent transfer or delivery of the possession of such property to any person beneficially entitled thereto. The provisions of *Minnesota Statutes 1941, Sections 574.01, 574.12, and 574.15*, shall apply to the execution of said bond and the qualification of the surety or sureties thereon.

No property having its situs in this state embraced in any legacy or devise bequeathed or devised to a nonresident trustee and circumstanced or disposed of as last hereinbefore described, shall be decreed and distributed by any court of this state to such nonresident trustee until he shall have compounded and paid the tax as provided for in this section; or in lieu thereof given a bond to the state as provided for in this section with reference to transfers of property owned by nonresident decedents.

Approved April 23, 1945.

CHAPTER 555—S. F. No. 1018

An act relating to the powers of certain towns and town boards; authorizing such town boards to acquire lands for public parks and recreation purposes; to acquire lands for public dumping grounds; to provide for lighting of public highways and public grounds; to remove snow from public alleys and assess the property benefited; to construct and maintain storm sewers and reservoirs; to contract for making certain improvements, and to assess the costs to the property

benefited, and to issue orders in anticipation in the payment of assessments levied; relating to the salaries of the town officials of such towns; providing for the payment of premiums of official bonds of town officials; providing for removal of garbage.

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

Section 1. Certain towns; additional powers. The town board of any town in this state situated within a county having a city of the first class and now or hereafter having a population in excess of 250,000, shall have, in addition to the powers now vested in such town board by law, the following powers:

Sec. 2. Establish lighting facilities; contracts. To erect lamp posts and lamps and other lighting fixtures for lighting any portion of any public highway or public ground within said town by gas, electricity or otherwise, and to make and enter into the necessary contracts therefor.

Sec. 3. Acquire land. To acquire by gift or purchase, in the name of the town, a tract of land, either within or without the limits of such town, for park and playground purposes, and thereafter to improve and maintain the same, and a tract of land for public dumping grounds for use of the inhabitants of such town, and to thereafter maintain the same as a public dumping ground and by resolution to adopt rules and regulations for using the same.

Sec. 4. Tax levies authorized. For the purpose of providing the necessary funds for carrying out the provisions of Section 2 of this act, the electors at the annual meeting may vote a tax not exceeding one mill; and for the purpose of carrying out the provisions of Section 3 hereof, the electors at the annual meeting may vote a tax which will produce a sum not exceeding \$500.00 for the purpose of acquiring and improving lands for playgrounds and park purposes, and a tax which will produce a sum not exceeding \$500.00 for acquiring land for a public dumping ground and maintaining the same. The moneys so voted by the electors, as hereinbefore provided, shall be disbursed by direction of the town board.

Sec. 5. Snow removal. Upon a petition signed by the owners of at least two-thirds of the frontage upon any public alley within such town requesting the removal of snow therefrom, said town board is authorized to remove snow from such public alley or alleys within said town so as to keep the same in passable condition; and for that purpose the road overseer

is authorized to employ, by and with the consent of the town board, such men and teams and other equipment as may be necessary for that purpose. The cost of such snow removal shall be determined by the town board by resolution to be filed with the town clerk on or before May 1 next following, and such resolution shall contain the names of the owners of the property benefited by such snow removal and the cost thereof. Upon receipt of such resolution, the town clerk shall prorate the cost thereof upon the basis of an equal sum per front foot and shall notify by mail each owner the amount thereof.

Sec. 6. Liens on benefited property. From the time of the filing of said resolution with the town clerk, the amount charged against each parcel of land shall constitute a lien thereon until fully paid; and unless such amount is paid within 30 days after notice is given by the clerk, as hereinbefore provided, there shall be added interest at the rate of six per cent per annum until fully paid. The amount charged against each parcel of land shall be paid to the town treasurer, who shall upon receipt of such payment, report the same to the town clerk, and the clerk shall make the necessary entry thereof upon his record.

Sec. 7. Removal of snow to constitute notice. The removal of any snow by direction of the town board pursuant to this act shall constitute notice to the owners of the property benefited of their liability for the payment of the proportionate cost thereof as herein provided.

Sec. 8. Charges and credits to general revenue fund. The town board is authorized to pay the cost of such snow removal out of the general fund of such town; and upon payment of the cost thereof by the owners of the property benefited, such payments shall be placed to the credit of the general fund of said town.

Sec. 9. Public improvements; repairs. Said town board may cause any part of any town road or alley to be paved or otherwise improved upon a petition signed by the owners of at least two-thirds of the land fronting on any town road or alley which is proposed to be paved or otherwise improved; and upon petition signed by the owners of at least two-thirds of the lands fronting on any public road or highway where it is proposed to construct, repair or rebuild any sidewalk, curb or gutter, such town board may cause any such sidewalk, curb or gutter to be constructed, repaired or rebuilt as hereinafter provided.

Sec. 10. Petition; notice; hearing. When such petition has been presented to the town board requesting any of the improvements as provided for in Section 9, the town board shall adopt a resolution to that effect, which resolution shall specify the town road or alley, or parts thereof, which are proposed to be paved or otherwise improved, or the place or places where such sidewalk, curb or gutter is proposed to be constructed, repaired or rebuilt and shall state the time and place when the town board will consider and act upon such petition; said resolution shall contain the names of the owners of all lots, parts of lots or parcels of ground fronting on the town road or alley proposed to be paved or otherwise improved, and the names of the owners of all lots or parts of lots or parcels of ground fronting on the road or highway where such sidewalk, curb or gutter is proposed to be constructed, repaired or rebuilt.

Sec. 11. Service of resolution. Such resolution shall be served personally upon the persons named therein in the same manner as provided by law for service of a summons if such persons reside within such town. If any of the persons so named in said resolution are not residents of said town or cannot be found therein, then such service shall be made by posting a copy of said resolution in three public places within that town. Such personal service and posting as herein provided for shall occur at least ten days prior to the time when such town board will meet for the purpose of considering and acting thereon.

Sec. 12. Proof of service. Affidavits shall be made by the person serving or posting said resolution setting forth the manner, time and place of serving or posting the same, and said affidavit shall be attached to the resolution, and with it, filed with the town clerk. Any and all of such services when made in accordance with the provisions of this act shall for the purposes hereof be deemed personal service of such resolution upon the persons named therein.

Sec. 13. Hearing; motion granted; publication; contracts. At the time and place stated in such resolution the town board shall meet and shall hear persons interested therein and affected thereby, and such hearing may be adjourned from day to day, not exceeding three days. If the town board shall determine to grant such petition, it shall do so by motion. Upon granting such petition the town board shall cause proposals for bids for such improvements to be advertised in any newspaper published in the county wherein such town is located. The publication shall occur once a week for at least two weeks. The advertisement shall state the improvement

generally to be done and that payment will be made by the town upon completion of the work, and shall state the time and place when such bids will be opened for consideration by the town board. No bid shall be considered unless accompanied by a cash deposit or a certified check payable to the order of the town treasurer for at least ten per cent of the amount of such bid, directed to the clerk of the town, securely sealed and containing a brief statement on the outside as to the improvements for which the bid is submitted. In letting contracts for any improvements it shall be the duty of the board to require the execution of a written contract and a bond in such sum as the town board may require for the faithful performance of the contract and for saving the town harmless from all liability in the prosecution and completion of the improvement; provided, however, that when the entire cost of any improvement will be less than \$500.00, the town board may award a contract therefor to any responsible person without advertising for bids therefor. Every contract awarded under the provisions thereof shall be excluded by the chairman and clerk in the name of the town, as one party, and by the successful bidder, as the other party, and shall reserve to the town the right to have the work supervised by an engineer or other person in behalf of the town. Such contract shall also contain a provision fixing the time in which such contract shall be performed and providing for liquidated damages in the event of failure to perform such contract within the time specified. For the purpose of establishing grades and preparing specifications for any improvements which may be granted by such town board, and to supervise the making of such improvements, the town board may employ an engineer to perform such services as the town board may deem necessary, and to pay the person so employed, and the amount so paid shall be included as a part of the cost of the improvement.

Sec. 14. Determination of benefits; certification to auditor. At any time within 30 days after the improvement has been completed, the town board shall adopt a resolution fixing a time and place when and where they will hear all persons interested or affected so as to ascertain the amount of benefits to the property fronting upon the improvements so completed, and such resolution shall be served on the persons named in the resolution adopted under Section 10 of this act and in the manner provided in Sections 11 and 12 of this act.

At the time and place named in said resolution, said board shall hear all persons interested or affected by the making of such improvement. Thereupon, by resolution, the town

board shall determine the benefits caused by such improvement to each lot, part of lot or parcel of ground fronting upon the improvement so made, and shall further determine the time for payment thereof and may authorize annual payments not exceeding a period of ten years. A full and complete record thereof shall be made and kept by the town clerk in a separate book kept for that purpose, which record shall contain a description of the property benefited and charged with the making of such improvement, the amount of benefits determined in each case as aforesaid and the amount of each annual installment. Before transmitting the same to the county auditor, the clerk shall endorse thereon the amounts which have been paid and when such payments were made. On October 10 next following, if any of the assessments have not been paid in full to the town treasurer, the town clerk shall certify the same to the county auditor, who shall assess all such unpaid amounts against the lands, and the same shall thereafter be enforced and collected and paid over to the town treasurer as in the case of town taxes. Whenever any assessments may be paid in annual installments, there shall be added to the principal interest at six per cent per annum from the date when such assessment was made and determined by the town board.

Sec. 15. Assessment against benefited property. The entire costs of making any of the improvements provided for in Section 9 herein together with all expenses incurred in connection therewith shall be assessed against all of the land benefited according to the benefit of each lot, piece or parcel of land without regard to cash valuation as herein provided.

Sec. 16. Project fund; payment of project orders. All moneys collected on any special assessment for improvements upon a petition therefor, as hereinbefore provided, shall constitute a fund for the payment of the costs of such improvement for which assessment was made, and the same shall be credited to the proper project fund under designation, "Project Fund No.____." In anticipation of the collection of such special assessments, the town board may issue orders on such funds to be known as "Project Orders No.____" payable at such times and in such amounts as in the judgment of the town board the collections of such special assessments will provide for, which orders shall bear interest at a rate not to exceed five per cent per annum payable annually and may have coupons attached representing each year's interest. Each order shall state upon its face the purpose for which it is issued, shall specify the particular project fund against which it is drawn, shall be signed by the chairman of the town board

and counter-signed by the town clerk, and shall be in denominations of not less than \$50.00 nor more than \$500.00. The town board of any such town may, by resolution adopted prior to issuance of any project order, pledge the full faith and credit of the town for the payment of principal and interest of such project order out of funds in the treasury in the town when the money on hand in the appropriate project fund is insufficient to meet the payment of such principal and interest as the same mature. As to any such project orders for the payment of which the full faith and credit of the town is not pledged, these orders shall be paid solely out of the proper project fund. It shall be the duty of the town treasurer, on presentation, to pay such orders and interest coupons as they mature out of any funds on hand in the proper project fund or out of the general fund of the town if directed by the town board. Such project orders may be used in making payments on any contract for improvements or may be sold by the town for not less than par and the proceeds thereof used in paying for such improvements; provided, however, that no indebtedness created under Sections 9 to 16 inclusive, of this act shall exceed one per cent of the assessable valuation of the town.

Sec. 17. Limitation on conveyance. No conveyance of any land which any such assessment, or portion thereof, is due and unpaid shall be recorded until the delinquent assessment, or portion thereof, shall have been paid.

Sec. 18. Storm and other sewers. Such town board is authorized to construct and maintain storm sewers and other sewers as the town board may deem necessary to provide adequate drainage for any public highways or public grounds within such town, and for such purposes may make such contracts as may be necessary with any other political subdivision of the state. For the purpose of providing a reservoir for use in connection therewith, the town board may purchase or acquire by gift in the name of the town such tract or tracts of land, either within or without such town, as in the judgment of the town board may be necessary for such purpose.

The costs and expenses incurred by the town board in carrying out the provisions of this section shall be paid out of the general fund.

Sec. 19. Removal of garbage. Such town board is authorized to enter into a contract for the removal of garbage from any premise within such town. The term "garbage" shall be construed to mean kitchen offal and all other refuse matter composed of either animal or vegetable substance upon such terms and conditions as such board may determine. Before

any such contract, which shall be in writing, shall be entered into by the town, the town board shall require the person contracting to perform such service to execute and file a surety bond with the town clerk in such amount as the board may determine, conditioned for the faithful performance of such contract and to hold the town harmless from all claims or liability which might arise out of the performance of such contract. Any occupant of any premise within such town desiring to make available to the premises occupied by him of the services herein provided for may make application to the town clerk requesting such service and shall deposit \$10.00 with the town treasurer as security for the payment of charges thereafter made for services, consenting to the provisions hereof and agreeing to pay to the town treasurer upon billing by the town clerk the proportionate cost thereof as may be determined by resolution of the town board. The amount paid by the town board for such garbage removal service shall be prorated amongst the premises served, and thereupon the town clerk shall mail a statement of the amount charged to each occupant of the premises served. The amount of the charges as billed by the clerk shall be paid by the person charged therewith within ten days thereafter to the town treasurer, and upon failure to make such payment, there shall be added an additional charge of \$1.00 for each 30-day period of the delinquency which may be collected in a civil action brought by the town in the justice court.

The town board shall pay for the cost of such garbage removal out of the general fund, and payments made by occupants for such garbage removal service when paid shall be credited to the general fund.

The town board may by resolution make such rules and regulations for the purpose of carrying out the provisions of this section, not inconsistent therewith, as it may deem necessary.

Sec. 20. Town officers; compensation. The electors at the annual meeting shall have the power to fix the compensation of the town supervisors in an amount not more than \$400.00 per annum, and for the chairman of the town board in an amount of not more than \$500.00 per annum; and the town board shall have the power to fix the compensation of the town clerk in an amount of not more than \$600.00 per annum, and the compensation of the town treasurer in an amount of not more than \$500.00 per annum, all such compensation to be in lieu of the amounts now provided by law, such compensation to be paid monthly or quarterly as the town board may by resolution determine.

Sec. 21. **Bond premiums.** The premiums on all official bonds of any supervisor, chairman, town clerk, town treasurer, justice of the peace or any other town official of any town to which this act is applicable shall be paid by the town.

Sec. 22. **Employment of attorney; clerical assistance.** Such town board is authorized to employ an attorney to advise the board upon legal matters, and clerical assistance for the town clerk and to fix compensation for such services.

Sec. 23. **Adoption by electors.** This act shall not be in effect in any township until the electors, at an annual meeting, or at a special meeting called for that purpose, decide by a majority vote to adopt it, and not more than one special election thereon shall be held during any calendar year. At such election, the question of adopting the provisions of this act shall be voted on by separate ballot, to be provided by the town clerk, which shall have printed thereon

“ ‘For adopting Laws 1945, Chapter _____ ’

‘Against adopting Laws 1945, Chapter _____ ’ and each qualified elector voting upon such question shall place a cross mark (X) in the place opposite the word ‘For adopting Laws 1945, Chapter _____’ or in the place opposite ‘Against adopting Laws 1945, Chapter _____,’ which ballot shall be deposited in a separate ballot box, and such votes shall be counted for or against said question in accordance with the expressed will of the elector as provided by the election laws of this state. Whenever the proper board of any town shall determine that a majority of the electors voting upon such question have voted in favor of the adoption thereof, then this act shall thereafter apply and become effective as to such town.”

Sec. 24. **Severable.** The provisions of this act are hereby declared to be severable. If one provision hereof shall be found by a decision of a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other provisions of this act.

Sec. 25. **Effective upon condition.** This act shall not take effect in any such town until approval thereof by resolution adopted by a majority of the electors voting by ballot at any annual town meeting or special town meeting called for such purpose. Such resolution when so adopted, shall be duly cer-

tified by the clerk of such town and shall be filed in the office of the County Auditor of the County in which such town is situated.

Approved April 23, 1945.

CHAPTER 556—S. F. No. 1026

An act relating to state parks and authorizing the transfer of certain lands in Mound Springs Recreation Reserve for privately owned lands to be added thereto.

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

Section 1. Withdrawal of certain lands from Mound Springs recreation reserve. The commissioner of conservation is hereby authorized to withdraw from the Mound Springs Recreation Reserve in Rock County, established under the provisions of Minnesota Statutes 1941, Section 85.18 (6), the following described lands:

That portion of the Northeast quarter (NE $\frac{1}{4}$), Section 24, Township 103 North, Range 45 West, more particularly described as follows: beginning at a point in the West line of the East one-half (E $\frac{1}{2}$) of the Northeast quarter (NE $\frac{1}{4}$) of said section, 1885.72' South of the North line of said section; thence East to the North line of said section, a distance of 212'; thence North-east parallel to and 33' distant from the Westerly right-of-way line of the Chicago, Rock Island & Pacific Railroad, a distance of 1562.5'; thence in a Northwesterly direction at right angles a distance of 285'; thence Southwesterly parallel to the Westerly right-of-way line of said Chicago, Rock Island & Pacific Railroad to the intersection with the existing Southwesterly boundary of Mound Springs Recreation Reserve; thence Southeasterly along said Southwesterly boundary to the point of beginning,

and to convey such title as the state may have therein by appropriate instruments of conveyance executed by himself in the name of the state, in exchange for lands hereby declared to have equal value, described as follows:

That portion of the Northwest quarter (NW $\frac{1}{4}$) of Northwest quarter (NW $\frac{1}{4}$) of Section 24, Township