

sion 1. Road taxes, how paid. All real and personal property in each town liable to taxation, other than money and credits so taxed, shall be taxed for road purposes and all road taxes hereafter levied shall be paid in cash.

Subd. 2. Funds, road and bridge purposes, fixed at annual town meeting. The electors of each town at the annual town meeting may determine the amount of money to be raised by taxation for road and bridge purposes, not exceeding 15 mills per dollar on the taxable property of the town. The tax so voted shall be extended, collected, and payment thereof enforced in the same manner and at the same time as is provided by law for the extension, collection and enforcement of other town taxes.

Subd. 3. Excepts certain towns. Notwithstanding the provisions of subdivision 2, the electors of any town having over 7,000 inhabitants, excluding the population of any cities or villages therein, at the annual town meeting may determine the amount of money to be raised by taxation for road and bridge purposes, not exceeding 25 mills per dollar on the taxable property of the town. The tax so voted shall be extended, collected, and payment thereof enforced in the manner and at the time provided by law for the extensions, collections, and enforcement of other town taxes.

Subd. 4. Taxes, in emergencies. After the annual town meeting, in case of emergency, but not later than October 1 in the same year, the town board may levy a tax on the property in the town for road and bridge purposes, in addition to any tax voted at the annual town meeting for road and bridge purposes in an amount not to exceed five mills on the dollar of the assessed value of the property in the town, and any tax so levied shall forthwith be certified to the county auditor for extension and collection. The town board may thereafter pledge the credit of the town by issuing town orders, not exceeding the amount of the additional tax so levied for road and bridge purposes, in payment for work done or material used on the roads within the town.

Approved March 16, 1951.

CHAPTER 81—H. F. No. 182

An act relating to the registration of voters in certain

towns; amending Minnesota Statutes 1949, Section 201.01.

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

Section 1. Minnesota Statutes 1949, Section 201.01, is amended to read:

201.01. **Registration in certain cities.** The judges of election in any election district located in any city now or hereafter having not less than 10,000 inhabitants, or *the judges of election* in any municipality now or hereafter having more than 7,000 and less than 10,000 inhabitants and an assessed valuation of more than \$8,000,000 or in any municipality now or hereafter having less than 10,000 inhabitants or *in any town having more than 5,000 inhabitants* when the governing body of such municipality or *such town* shall by ordinance or resolution elect to come within the provisions of this chapter, shall not receive the vote of any person at any election whose name is not registered in accordance with the provisions of this chapter.

Approved March 16, 1951.

CHAPTER 82—H. F. No. 230

An act relating to the powers of county boards; amending Minnesota Statutes 1949, Section 375.18.

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

Section 1. Minnesota Statutes 1949, Section 375.18, is amended to read:

375.18. **General powers.** *Subdivision 1. Accounts, examination, settlement allowance.* Each county board may examine and settle all accounts of the receipts and expenses of the county, and examine, settle, and allow all accounts, demands, and causes of action against the same, and, when so settled, issue county orders therefor, as provided by law.

Subd. 2. Manage property, funds, business. Each county board may have the care of the county property, and man-