

tion of the entire area of such town, according to government survey of the property therein in any one calendar year. *In the year 1953 and thereafter, the total amount of taxes, exclusive of money and credit taxes, levied by or for any such town, through the vote of the town meeting or the electors of such town or otherwise and for and by any board or commission thereof, for any and all general or special purposes whatsoever, including payment of indebtedness and bonds, shall not exceed 17 mills on the dollar of the assessed taxable valuation of any such property, exclusive of money and credits, whenever such levy as herein specified will produce a levy of town taxes as great or greater than an average of \$1,000 per government section of the entire area of such town, according to government survey of the property therein in any one calendar year; provided, that whenever the statutes of this state provide for a tax levy for such towns of town taxes for bonded indebtedness and interest in excess of all such limitations for such towns, that such tax levies for such bonded indebtedness and interest shall continue to be levied in excess of the tax limitations herein specified.*

Approved March 31, 1953.

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#### CHAPTER 184—S. F. No. 238

*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; amending Minnesota Statutes 1949, Section 430.07.*

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

Section 1. Minnesota Statutes 1949, Section 430.07, is amended to read as follows:

**430.07 Method of improvements; assessments.** The city council and park commissioners may, by concurrent resolution, or by separate resolution when acting separately, specify the method of improving any such street, park, or parkway, including grading, drainage, planting, paving, curbing, gutter, and sidewalk, as well as sewer and water mains where necessary, and in the case of parks, the necessary structures and apparatus for playgrounds and general park uses. The city engineer shall estimate the cost of each item in the improvement separately and submit the estimate with the plat. *In the case of property used for residential purposes only and for not to exceed a four-family dwelling these estimates shall be for not*

to exceed six-inch water mains and not to exceed 24 inch sewers. The city council shall examine the estimates and, after modifying, if necessary, find and adopt an estimate of the cost. The city council, in appointing commissioners, shall recite the estimate, and the commissioners shall assess the amount thereof, or so much thereof as shall be directed by the city council, upon such lots and parcels of land in the city as they shall deem specifically benefited, in proportion to such benefits, not exceeding the actual benefit to any parcel, and add the same to the benefits assessed under section 430.02 and report the net result of damages or benefits as required by section 430.02, and with like proceedings thereafter. If, in any proceedings under this chapter, the actual cost of the improvement of any street, park, or parkway in the manner herein designated is less than the estimated cost thereof, as found and adopted by it, the city council shall immediately cancel and annul the assessments made in the proceedings to an amount which, in the aggregate, shall not exceed such fractional part of the total amount of the excess of estimated cost over the actual cost as shall be equivalent to the fraction obtained by dividing the total amount of the assessments by the total amount of the estimated cost. In case the assessments in any proceeding have not been entirely collected or in case the city council deems that any such assessments cannot be fully collected, the city council may direct the city comptroller to retain in the fund in the proceeding a sum sufficient, in the judgment of the city council, to cover the deficiencies in the collection of the assessments, and the city council shall direct that the balance of the excess of estimated cost shall be disposed of in the manner hereinafter provided. The city council shall direct the city comptroller to certify the amount of this balance to the county auditor. The auditor shall thereupon deduct the amount from the first instalment of the assessment to be collected after the receipt of this certificate. This deduction shall be made from the assessment against each piece or parcel of property in the proportion that the excess, as certified by the city comptroller, bears to the total of the instalment of the assessment. If the balance, as certified, exceeds one instalment, it shall also be deducted in like manner from succeeding instalments until the same is fully deducted. If any portion of the damages and cost of the improvement has been paid by the city, the city council shall direct the city comptroller to certify to the county auditor only that percentage of the balance or excess of estimated cost as shall be equal to the percentage of the total estimated cost of the improvement and damages which has been or is assessed against benefited property. No such certificate shall be directed by the council or issued to the county auditor until after a report from the city engineer that the work under any such proceeding has

been completed and each item of damage or cost in the proceeding has been paid, and this report by the city engineer shall be made to the city council immediately upon the completion of the work in the proceeding. In any proceeding where there is or may be an excess of estimated cost and there is or shall be a balance in the fund in the proceeding over and above the actual cost, the city council shall be entitled to withdraw from this fund a percentage of the fund equal to the percentage of the cost of the improvement paid by the city, and cause this percentage to be deposited in the fund from which it was originally drawn or taken by the city council. Any existing street, park, or parkway may be improved and the expense thereof assessed and raised in the manner provided by this chapter for acquiring and opening streets, parks, and parkways and improving the same, including any or all of the following improvements: widening, grading, drainage, planting, pavement, sidewalks, curb and gutter, sewers and water mains, and in the case of parks, the necessary structures and apparatus for playgrounds and general park uses. In case of streets or parkways exceeding 80 feet in width, the resolution may, for the purpose of facilitating connections with private property and obviating the necessity of cutting or breaking into the improvements, order a double water main or a double sewer, one on either side of the street or parkway, or adopt such other arrangement or device as may seem most feasible.

Approved March 31, 1953.

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#### CHAPTER 185—S. F. No. 256

*An act relating to salaries of county auditors; amending Minnesota Statutes 1949, Section 384.151, Subdivision 1 as amended.*

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

Section 1. Minnesota Statutes 1949, Section 384.151, Subdivision 1, as amended by Laws 1951, Chapter 329, Section 1, is amended to read:

**384.151 Counties under 50,000 population.** Subdivision 1. **Salary schedule.** The county auditors in all counties of the state with less than 50,000 inhabitants according to the last federal census, shall receive as compensation for services rendered by them for their respective counties, annual salaries, based on the population according to the then last preceding federal census, the taxable valuation of real and personal property, exclusive of money and credits, as reported in