which has been completed after the last preceding assessment and prior to the date of such resolution, in the same manner as he would so value and classify the same for tax purposes as of the next succeeding May 1st. He shall thereupon estimate the increase in assessed value which will result from the completion of such building or structure, as of the next succeeding May 1st and shall certify this estimate to the county auditor. The amount so certified shall be added to the assessed value of the school district to determine the last assessed value of such district for the purposes of this subdivision, but the provisions of this subdivision shall not render property taxable until it would otherwise become taxable.

Sec. 2. This action to take effect July 1955.

Approved March 31, 1955.

CHAPTER 305-S. F. No. 714

An act relating to the letting of contracts in certain cities; amending Minnesota Statutes 1953, Section 442.21.

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

Section 1. Minnesota Statutes 1953, Section 442.21, is amended to read:

442.21 Contracts: lowest bidder, advertisement. Every contract for material or for the construction of any part of any of the works under the control of the board, which shall involve the expenditure of a sum of \$500, or more, shall be in writing and shall remain on file with the secretary of the board. All work shall be let to the lowest responsible bidder therefor, except incidental repairs or minor improvements, after notice soliciting proposals for the doing of such work shall have been published in the official newspaper of the city, in at least two separate issues of the same; provided, the board shall have the right to reject any and all bids, and such rights shall be reserved in each advertisement soliciting bids; and, provided, further, that in the event of any extraordinary or sudden injury to any of the works, or any part of such system, whereby damage or loss might ensue by reason of any delay, or in the event of the lowest bid submitted being no less than ten percent greater than the engineer's estimate therefor, the board may cause the damage to be repaired or the proposed improvement to be made without contract and in such manner as the board may deem for the best interest of the city; and, provided.

further, that in all work of laying water pipe the board may require all joints to be made by persons in the employ of the board.

Approved March 31, 1955.

CHAPTER 306-S. F. No. 732

An act relating to wild animals and authorizing the commissioner of conservation to take and dispose of rough fish and other fish; amending Minnesota Statutes 1953, Section 97.48, Subdivision 4.

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

Section 1. Minnesota Statutes 1953, Section 97.48, Subdivision 4, is amended to read:

Subd. 4. The commissioner is authorized to take rough fish, turtles, ciscoes, herring, whitefish and smelt from any of the waters of this state by means of day labor, contract or permit through the use of seines, nets, or any other devices, under such rules, regulations, contracts or permits as he shall prescribe. All rough fish, turtles, ciscoes, herring, whitefish and smelt so removed by the commissioner shall be disposed of in such form and in such manner as he, by regulation, contract or permit shall prescribe. The provisions of this subdivision shall supersede the provisions of Laws 1939, Chapter 431, as amended, so far as applicable to the letting or making of contracts for taking or sale of fish.

Approved March 31, 1955.

CHAPTER 307-S. F. No. 732

An act relating to the transportation of game and fish; amending Minnesota Statutes 1953, Section 97.45, Subdivision 8.

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

Section 1. Minnesota Statutes 1953, Section 97.45, Subdivision 8, is amended to read:

Subd. 8. Wild animals, lawfully taken and possessed in Canada and lawfully entered into the state, may be shipped from Minnesota to any point within or without the state by

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