- (b) In any county with 10,000 but less than 20,000 inhabitants, \$90,000. In addition thereto, for the sole purpose of appropriating money as authorized in Minnesota Statutes, Section 376.08, there may be levied, in any year, an additional sum not exceeding \$65,000.
- (c) In any county with 20,000 but less than 30,000 inhabitants, \$100,000.
- (d) In any county with 30,000 but less than 40,000 inhabitants, \$110,000.
- (e) In any county with more than 40,000 inhabitants, \$125,000, based upon the last preceding taxable valuation of such county, in which case the county board may levy in such rate as will raise the amount levied by the board to, but not exceeding said sum; provided, however, that in any county where the expenditures have exceeded the amount authorized to be levied under the provisions of this section for any year or years prior to 1953, the county board may include the amount of deficit caused by such expenditures in the levy for the year 1953 or 1954, in addition to the amount hereinbefore provided; provided further, that this subdivision shall not affect the maximum tax levy for general revenue purposes in any county in which a higher maximum is now permitted by law.
- (f) In any county having an assessed valuation of over \$1,750,000 and less than \$2,500,000, exclusive of money and credits, and having over 14,000 inhabitants according to the 1950 census and having less than 75 full and fractional congressional townships, \$100,000. In addition thereto, for the sole purpose of appropriating money as authorized by Minnesota Statutes, Section 376.08, an additional sum not exceeding \$65,000 may be levied in any year before 1956.

Approved April 19, 1955.

## CHAPTER 525—S. F. No. 976 [Coded]

An act authorizing changes and alterations to public drainage systems by the county when expedient in the construction or maintenance of highways under the jurisdiction of the county board.

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

Section 1. [106.496] Drainage systems affecting

Upon the filing of a resolution by the highways, changes. county board of any county with the county auditor, in the case of a public ditch system lying wholly within a county, or with the clerk of the district court having jurisdiction over said ditch, in the case of a ditch system affecting two or more counties, therein setting forth that it would be advantageous or desirable in the construction or maintenance of a highway under the jurisdiction of said county to make a minor alteration or change in a public ditch system directly affecting the highway, and that such alteration or change will not affect the functioning or efficiency of such ditch system, it shall be the duty of the auditor, or the clerk with the approval of the judge, to fix a time and place for hearing thereon and to give notice of hearing by publication as defined by Minnesota Statutes, Section 106.011, Subdivision 2. Upon the filing of the resolution, the board shall also cause to be filed a plan showing in detail the alteration or change therein described. If upon said hearing it shall appear to the county board or district court that such alteration or change in the public ditch system will not affect or impair the efficiency of such ditch system, the board or court shall make its order authorizing the county to cause such alteration or change to be made. Upon the making of such order by the county board or the court, the county board may proceed, at the sole cost and expense of the county, to make such alterations or changes as may be in said order allowed; damages, if any, occasioned thereby being first duly paid or secured by the county. Upon completion of the alteration or change, the county board shall cause to be filed with the auditor or clerk, a map and profile drawn to scale showing thereon the change or alteration made. If the map and profile be filed with the clerk, duplicates thereof shall also be filed with the auditor of each county affected. Upon the completion of the alteration or change herein provided for, the said ditch shall thereafter include such alteration or change as a part thereof with the same force and effect as though it had been originally so constructed and established.

Approved April 19, 1955.

## CHAPTER 526—S. F. No. 1126 [Not Coded]

An act to legalize the proceedings of villages in vacating streets and alleys, and limiting the time within which actions may be brought questioning the validity of such proceedings.

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