

filing of the tabular statement, the county board may issue and sell bonds, as provided by section 106.411 and in such event the rate of interest on the lien shall be the same as the interest rate on the bonds, and the instalments and interest shall be due and payable and shall be entered on the tax lists and collected the same as the original lien.

(c) *In the case of the repair of a state drainage system established wherein no assessment of benefits to lands was made when such system was established, the board or court shall observe the requirements of Minnesota Statutes 1953, Chapter 106, and appoint viewers to determine the benefits resulting from such repair and otherwise observe all requirements of this chapter in the procedure for the collection of such assessments as shall thereafter be made.*

Sec. 3. Minnesota Statutes 1953, Section 106.471, Subdivision 6, is amended to read:

Subd. 6. **Creation of fund.** For the purpose of creating a fund to the credit of any drainage system to be used for repairs exclusively, the county board is authorized to apportion and assess the amount of such fund against all the parcels of land, corporations and municipalities theretofore assessed for benefits in proceedings for the construction of the ditch system, including lands not originally assessed therefor but subsequently found to be benefited according to law. Such assessment shall be made pro rata according to benefits determined. The fund so created shall not exceed 20 percent of the original cost of construction of the ditch system. Whenever such fund to the credit of one ditch system shall exceed 20 percent of the total original cost of the ditch, no further assessment for the purpose of creating such fund shall be made until such fund shall have fallen below that percentage. Assessments shall be collected as provided in subdivision 5.

Such assessment, if so provided in the order, may be made payable in equal annual instalments. Thereupon the county auditor shall file for record in the office of the register of deeds a tabular statement as hereinbefore provided.

Approved April 8, 1957.

CHAPTER 330—S. F. No. 1174

[Coded]

An act relating to the vacation of town roads in certain cases.

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

Section 1. [163.21] **Vacation of town roads.** The town board of any town may by resolution vacate a part of a town road, which as a result of alteration of the town road system has not been used for ten years and does not connect with any other legally established and existing town road.

Approved April 8, 1957.

CHAPTER 331—S. F. No. 1311

[Not Coded]

An act relating to the issuance and sale of bonds or certificates of indebtedness by certain counties to provide funds for county fair and county agricultural society purposes; amending Laws 1951, Chapter 471, Section 1.

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

Section 1. Laws 1951, Chapter 471, Section 1, is amended to read:

Section 1. **Sherburne county; county fair buildings.** Any county in this state having more than 10,000 and less than 12,000 inhabitants, and an assessed valuation of more than \$4,250,000 and less than \$5,000,000 and having less than 19 full or fractional congressional townships may issue bonds or certificates of indebtedness and sell the same, without a vote of the people of the county, as herein provided, for any one or more of the following purposes: (1) to purchase additional grounds and to construct, alter, repair, and improve necessary buildings for county fair purposes; (2) to assist any county agricultural society of such county which is a member of the state agricultural society in purchasing additional grounds and in constructing, altering, repairing, and improving necessary buildings used for county fair purposes; and (3) to aid any such county agricultural society to defray its financial obligations now or hereafter incurred. The amount of such bonds at par value or the amount of such certificates of indebtedness shall not be included in computing the net indebtedness of any such county.

Approved April 8, 1957.
