

The area assessed may be less than but may not exceed the area proposed to be assessed as stated in the notice of hearing on the improvement, except as provided below. The municipality may pay such portion of the cost of the improvement as the council may determine from general ad valorem tax levies or from other revenues or funds of the municipality available for the purpose. The municipality may subsequently reimburse itself for all or any of the portion of the cost of a water, *storm sewer*, or sanitary sewer improvement so paid by levying additional assessments upon any properties abutting on but not previously assessed for the improvement, on notice and hearing as provided for the assessments initially made. To the extent that such an improvement benefits non-abutting properties which may be served by the improvement when one or more later extensions or improvements are made but which are not initially assessed therefor, the municipality may also reimburse itself by adding all or any of the portion of the cost so paid to the assessments levied for any of such later extensions or improvements, provided that notice that such additional amount will be assessed is included in the notice of hearing on the making of such extensions or improvements. The additional assessments herein authorized may be made whether or not the properties assessed were included in the area described in the notice of hearing on the making of the original improvement.

In any city of the fourth class electing to proceed under a home rule charter as provided in this chapter, which charter provides for a board of water commissioners and authorizes such board to assess a water frontage tax to defray the cost of construction of water mains, such board may assess the tax based upon the benefits received and without regard to any charter limitation on the amount that may be assessed for each lineal foot of property abutting on the water main. The water frontage tax shall be imposed according to the procedure and, except as herein provided, subject to the limitations of the charter of the city.

Approved April 11, 1961.

CHAPTER 287—H. F. No. 405

[Not Coded]

An act providing pensions for certain employees of the city of Owatonna.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

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

Section 1. Owatonna, city of; employee pensions. The council of the city of Owatonna may provide for and pay a pension to any employees who are now employed by the council for the city of Owatonna who are now over 70 years of age and who have less than three years of participating membership in the Public Employees Retirement Association. Each of such pensions may be of an amount to be determined by the council not to exceed \$110 per month, which shall be payable to such employee for the remainder of his natural life, at which time no further payment shall be made. No pension payable under the provisions of this act may be assigned, encumbered, nor shall such pension be subject to levy of attachment, garnishment, or execution.

Sec. 2. The council of the city of Owatonna may pay all pensions authorized by this act from any municipal funds not appropriated to any other purpose, or from taxes levied for such purpose, and the council may levy taxes for such purposes. Notwithstanding any limitation in its charter or otherwise, the council of the city of Owatonna may borrow in anticipation of the collection of taxes levied for such purposes, and may pledge the full faith and credit of the city in payment thereof.

Sec. 3. This act shall become effective upon approval by resolution adopted by a majority of the council of the city of Owatonna and upon compliance with Laws 1959, Chapter 368.

Approved April 11, 1961.

CHAPTER 288—H. F. No. 411

An act relating to guardian's duties; amending Minnesota Statutes 1957, Section 525.56, Subdivision 3.

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

Section 1. Minnesota Statutes 1957, Section 525.56, Subdivision 3, is amended to read:

Subd. 3. A general guardian of the estate shall

(1) Pay the reasonable charges for the support, maintenance, and education of the ward in a manner suitable to

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.