Section 352.23, and acts amendatory thereof, and under such terms and conditions consistent therewith as may be agreed upon with the board of trustees.

Sec. 23. Extra Session Laws 1959, Chapter 6, Section 19, and Minnesota Statutes 1957, Section 352.62, Subdivision 3, as amended by Extra Session Laws 1959, Chapter 6, Section 16, are repealed.

Sec. 24. This act is effective July 1, 1961.

Approved June 5, 1961.

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EXTRA SESSION

CHAPTER 68-H. F. No. 245

[Not Coded]

An act relating to improvements and special assessments in the town of Burnside, Goodhue county, Minnesota.

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

Section 1. Burnside, town of (Goodhue county) improvements authorized. The town board of Burnside Township, Goodhue county, Minnesota, shall have power to make the following improvements:

To acquire, open, and widen any street, and to improve the same by constructing, reconstructing, and maintaining blacktopping, pavement, gutters, curbs, and vehicle parking strips of any material, or by grading, graveling, oiling, or otherwise improving the same. When any portion of the cost of an improvement described in section 1 hereof is defrayed by special assessments, the procedure prescribed in this act shall be followed.

Sec. 2. Preliminary plans and hearings. Before the town board of said township awards any contract for an improvement authorized in this act or orders it made by day labor, it shall hold a public hearing on the proposed improvement following two publications in a legal newspaper that has general circulation in said township, said notice stating the time and place of the hearing, the general nature of the improvement, the estimated cost, and the area proposed to be assessed. The two publications shall be a week apart and the

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hearing shall be at least three days after the last publication. Prior to the adoption of the resolution by the town board providing for the hearing, the board shall secure from an engineer or some competent person of its selection a report advising it in a preliminary way as to whether the proposed improvement is feasible, and the board may also take such other steps prior to the hearing, including the preparation of plans and specifications and the advertisement for bids thereon, as will in its judgment provide helpful information in determining the desirability of the improvement. The hearing may be adjourned from time to time; and at any time within six months after the date of the hearing a resolution ordering the improvement may be adopted by vote of a majority of all members of the town board when the improvement has been petitioned for by the owners of not less than 35 percent in frontage of the real property abutting on the streets named in the petition as the location of the improvement. If there has been no such petition, the resolution may be adopted only by vote of all members of the town board. The resolution ordering the improvement may reduce but not increase the extent of the improvement as stated in the notice of hearing.

Sec. 3. Board procedure. When the town board determines to make any improvement, it shall cause plans and specifications of the improvement to be made, if they have not already been prepared and approved; and, if the estimated cost exceeds \$2500, it shall advertise for bids for the improvement in the legal newspaper and other newspapers for such length of time as it may deem advisable. The advertisement shall specify the work to be done and shall state the time when the bids will be publicly opened by the board, which shall be not less than ten days after the final publication of the advertisement; said advertisement shall state that no bid will be considered unless sealed and filed with the town clerk and accompanied by a cash deposit, cashier's check, bid bond, or certified check payable to the clerk for such percentage of the amount of the bid as the board may specify. In contracting for the improvement, the board shall require the execution of a written contract and bond, conditioned as required by law, and shall award the contract to the lowest responsible bidder, or it may reject all bids. If any bidder to whom a contract is awarded fails to enter promptly into a written contract and furnish the required bond, the bidder shall forfeit to the board the cash deposit, cashier's check, bid bond, or certified check and the board

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may thereupon award the contract to the next lowest responsible bidder. Whenever no bid is submitted after proper advertisement, or the only bids submitted are higher than the engineer's estimate, the board may advertise for new bids or, without advertising for bids, directly purchase the material for the work and do it by employment of day labor or in any other manner the board considers proper. The board may have the work supervised by an engineer or other qualified person. In case of improper construction or unreasonable delay in the prosecution of the work by the contractor, the board may order and cause the work to be suspended at any time and relet the contract.

Sec. 4. Apportionment of cost. The cost of any improvement, or any part thereof, may be assessed upon property benefited by the improvement based upon the benefits received, whether or not the property abuts on the improvement and whether or not any part of the cost of the improvement is paid from the county state-aid highway fund, the municipal state-aid street fund, or the trunk highway fund. The area assessed may be less than but may not exceed the area to be assessed as stated in the notice of hearing on the improvement. The town may pay such portion of the cost of the improvement as the board may determine from general ad valorem tax levies or from other revenues or funds of the town available for the purpose.

Sec. 5. Calculation of assessments. At any time after a contract is let or the work ordered by day labor the expense incurred or to be incurred in its making shall be calculated under the direction of the board, and the board shall then determine by resolution the amount of the total expense the town will pay, and the amount to be assessed. Thereupon the clerk, with the assistance of the engineer or other qualified person selected by the board, shall calculate the proper amount to be specially assessed for the improvement against every assessable lot, piece, or parcel of land, without regard to cash valuation. The proposed assessment roll shall be filed with the town clerk and be open to public inspection. The clerk shall thereupon publish notice that the town board will meet to consider the proposed assessment. Such notice shall be published in the newspaper at least once, not less than two weeks prior to such meeting of the board, and shall state the date, time, and place of such meeting and the general nature of the improvement, the area proposed to be assessed, and that written or oral objections will be considered.

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(1)At such meeting or at any adjournment thereof the town board shall hear and pass upon all objections to the proposed assessment, if any, and may amend the proposed assessment as to any parcel and by resolution adopt the same as the special assessment against the lands named in the assessment roll. The assessment, with accruing interest, shall be a lien upon the property included therein, concurrent with general taxes, and shall be payable in equal annual installments extending over such period, not exceeding 20 years, as the town board determines. The first installment shall be payable on the first Monday in January next following the adoption of the assessment unless the assessment is adopted too late to permit its collection during the following year. All assessments shall bear interest at such rate as the board determines, not exceeding six percent per annum. To the first installment shall be added interest on the entire assessment from the date of the resolution levying the assessment until December 31 of the year in which the first installment is payable. To each subsequent installment shall be added interest for one year on all unpaid installments.

(2)After the adoption of the assessment, the clerk shall transmit a certified duplicate of the assessment roll with each installment, including interest, set forth separately to the county auditor of the county to be extended on the proper tax lists of the county; but in lieu of such certification, the board may in its discretion direct the clerk to file all assessment rolls in his office and to certify annually to the county auditor, on or before October 10 in each year, the total amount of installments of and interest on assessments on each parcel of land in the municipality which are to become due in the following year. If any installment and interest has not been so certified prior to the year when it is due, the town clerk shall forthwith certify the same to the county auditor for collection in the then succeeding year. The owner of any property so assessed may, at any time prior to certification of the assessment or the first installment thereof to the county auditor, pay the whole of the assessment on such property, with interest accrued to the date of payment, to the town treasurer, except that no interest shall be charged if the entire assessment is paid within 30 days from the adoption thereof; and, except as hereinafter provided, he may at any time thereafter pay to the county treasurer the entire amount of the assessment remaining unpaid, with interest accrued to December 31 of the year in which such payment is made. If the assessment roll is retained by the town clerk,

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the installment and interest in process of collection on the current tax list shall be paid to the county treasurer and the remaining principal balance of the assessment, if paid, shall be paid to the town treasurer.

Sec. 6. Appeals. Within 20 days after the adoption of the assessment any person aggrieved may appeal to the district court by serving a notice upon the town clerk. The notice shall be filed with the clerk of the district court within ten days after its service. The town clerk shall furnish appellant a certified copy of objections filed in the assessment proceedings, the assessment roll or part complained of, and all papers necessary to present the appeal. The appeal shall be placed upon the calendar of the next general term commencing more than five days after the date of serving the notice and shall be tried as other appeals in such cases. If appellant does not prevail upon the appeal, the costs incurred shall be taxed upon the court and judgment entered therefor. All objections to the assessment shall be deemed waived unless presented on such appeal.

Sec. 7. This act shall be effective upon its approval by a majority of the members of the town board of Burnside and upon compliance with Laws 1959, Chapter 368.

Approved June 5, 1961.

EXTRA SESSION

CHAPTER 69—H. F. No. 248

[Coded in Part]

An act relating to municipal courts; fixing the salary of the judge of municipal court of Kasson.

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

Section 1. The annual salary of the judge of the municipal court of Kasson is \$600, notwithstanding the provisions of Laws 1959, Chapter 691, Section 1, Subdivision 2.

Sec. 2. [482.45] Kasson municipal court. The revisor of statutes in compiling the next edition of the Minnesota Statutes shall substitute the salary fixed in section 1

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