

charges as, under regulations prescribed by the commissioner, are chargeable to capital account with respect to property, if the taxpayer elects, in accordance with such regulations, to treat such taxes or charges as so chargeable.

Became law without governor's signature.

Filed May 23, 1969.

CHAPTER 611—S. F. No. 52

[Not Coded]

An act relating to tax levies for general revenue purposes in Beltrami county.

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

Section 1. **Beltrami county; general revenue tax levy.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 275.09 to the contrary, the board of county commissioners of the county of Beltrami may levy annually a tax for general revenue purposes at such a rate as will produce not to exceed \$235,000.

Sec. 2. This act takes effect when approved by the board of county commissioners of the county of Beltrami, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 24, 1969.

CHAPTER 612—S. F. No. 747

[Not Coded]

An act relating to tax levies for the road and bridge fund in the county of Aitkin.

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

Section 1. **Aitkin county; road and bridge tax levy.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 163.05, the board of county commissioners of Aitkin county may levy taxes annually for the county road and bridge fund a tax

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

not exceeding 30 mills on the dollar on all the taxable property within the county.

Sec. 2. This act takes effect when approved by the board of county commissioners of Aitkin county, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 24, 1969.

CHAPTER 613—S. F. No. 1407

An act relating to the letting of certain contracts as to highways and roads; and the letting of contracts by county boards; amending Minnesota Statutes 1967, Sections 160.17, Subdivisions 1 and 2, and 375.21, Subdivision 1.

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

Section 1. Minnesota Statutes 1967, Section 160.17, Subdivision 1, is amended to read:

160.17 Highways; road construction contracts; counties and towns. Subdivision 1. **Plans and specifications to be filed in certain cases.** No contract for the construction or improvement of any road by a county or town wherein the contract price exceeds ~~\$2,500~~ \$3,500 shall be let unless the plans and specifications for such construction or improvement are on file in the office of the county auditor and a true copy thereof available for reference in the office of the county highway engineer with respect to county and county state-aid highways, and with the town clerk with respect to town roads.

Sec. 2. Minnesota Statutes 1967, Section 160.17, Subdivision 2, is amended to read:

Subd. 2. **Advertisement for bids.** No county or town road contract for construction or improvement exceeding ~~\$2,500~~ \$3,500 shall be let without first advertising for bids in a newspaper of general circulation published in the county where the construction or improvement is proposed to be done. The advertisement shall be published once a week for three successive weeks, the last publication to be made at least ten days before the time fixed for receiving bids and letting the contract. It shall specify, generally, the work to be done,

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