plan for the orderly future physical development of any area of the county or parts thereof. The plan, which may include text and maps, shall be approved and certified by the board and when so certified by the board shall be referred to as the comprehensive plan. The plan may thereafter be amended or added to by the board.

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

Approved May 21, 1971.

## CHAPTER 459—S.F.No.1676

[Not Coded]

An act relating to the town of Eagle Valley; tax levy for road and bridge purposes.

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

- Section 1. EAGLE VALLEY, TOWN OF; ROAD AND BRIDGE TAX LEVY. Notwithstanding the limitations contained in Minnesota Statutes, Section 164.04 or any other existing law, the town of Eagle Valley in Todd county may levy a tax of not to exceed 40 mills upon the taxable property within the town for road and bridge purposes.
- Sec. 2. This act is effective upon approval of the town board of the town of Eagle Valley and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 21, 1971.

## CHAPTER 460—S.F.No.1738

An act authorizing county boards to subordinate ditch liens; amending Minnesota Statutes 1969, Section 106.351.

Changes or additions indicated by underline, deletions by strikeout.

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

Section 1. Minnesota Statutes 1969, Section 106.351, is amended to read:

106.351 DITCH LIENS; EFFECT UPON EASEMENTS OF RECORD. The lien statement shall be certified by the auditor and recorded by the register of deeds of the county. The fees of the register of deeds for recording shall be paid on allowance by the county board, and the lien statement, after recording, shall be returned and preserved by the auditor.

The amount that each tract and property will be liable for, as shown by the statement, and the interest thereon as hereinafter provided, shall be and remain a first and paramount lien thereon until fully paid; and shall take precedence of all mortgages, charges, encumbrances and other liens; provided, however, that the county board may subordinate said lien to easements of record. Payment thereof shall be made as hereinafter provided. The filing of the statement shall be notice to all parties interested of the existence of the lien.

Approved May 21, 1971.

## CHAPTER 461—S.F.No.1757

[Coded]

An act relating to the vacation of public ways in certain political subdivisions of the state.

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

- Section 1. [160.29] MUNICIPALITIES; VACATION OF PUBLIC WAYS; EFFECT. Subdivision 1. For purposes of this act the term "municipality" means any city, village, borough, county or town. The term "public way" means any highway, road, street, cartway, alley or lane or other publically owned interest in real property which is open to the free passage and use of the public.
- Sec. 2. [160.29] Subd. 2. In proceedings under statute or charter to vacate a public way or portion thereof, a municipality may specify the extent to which such vacation affects existing easements therein and the extent to which the vacation affects the authority of any person, corporation or municipality owning or controlling electric or telephone poles and lines, gas and sewer lines, or water pipes, mains

Changes or additions indicated by <u>underline</u>, deletions by strikeout.

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