

county, which statement shall also contain a description of the lands affected by the assessment, and after said statement is filed in the office of the county auditor it shall be the duty of such auditor to carry the said assessment upon his tax roll against the different parcels of land therein described and the same for each year ending October fifteenth shall be carried into the tax becoming due or payable in January of the following year, and enforced and collected in the manner provided for the enforcement and collection of state and county taxes, and the assessments paid to the county treasurer shall be paid over by him to the treasurer of such city upon the apportionment of general taxes. Any person may pay to the city treasurer any such assessment after the same has been so certified to the county auditor, *provided*, the tax roll containing such assessment has not in due course been delivered to the county treasurer for collection, and the receipt of such city treasurer shall be sufficient authority upon presentation to the county auditor for him to mark such assessment "paid" upon his roll, but after the tax roll has been delivered to the county treasurer for collection, the said assessment must be paid to him, with the penalties allowed by law. The same penalties and interest shall attach and be collected by the county treasurer on assessments as upon general taxes, which penalties and interest shall belong to the city and be turned over by said county treasurer to the city with the assessments. This section as amended shall apply to all assessments heretofore or hereafter levied under the provisions of this act. From thirty (30) days after date of such assessment until so certified to the county auditor, such assessments shall bear interest at the rate of six per cent per annum.

Approved April 22, 1909.

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#### CHAPTER 365—H. F. No. 745.

*An Act to authorize and empower cities of the State of Minnesota to annually appropriate and expend not to exceed \$300 for the appropriate observance of Memorial Day.*

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

**Council may appropriate \$300 for observance of Memorial Day.**—Section 1. The city council or common council of each and every city in the state of Minnesota, in addition to all other powers now possessed by it, is hereby empowered and authorized to set apart, appropriate and expend, or cause to be expended, in such manner as it may deem best, from any funds in the city treasury available therefor, an amount not to exceed the sum of three hundred dollars annually for the purpose of aiding in the

appropriate observance of Memorial Day on the 30th day of May of each year and in the annual commemoration of the noble and valiant deeds of the nation's soldier dead.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 22, 1909.

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CHAPTER 366—H. F. No. 841.

*An Act relating to the survey of registered lands by county surveyors in all counties of the state having more than two hundred thousand inhabitants.*

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

**County surveyor authorized to survey registered lands on request of registrar of titles.**—Section 1. In any county of this state having more than two hundred thousand inhabitants, the county surveyor thereof shall, at the request of the examiner of titles for such county, make a survey of the plat described in any application for registration under chapter 65, Revised Laws Minnesota, 1905, and file with the clerk of the district court of such county a plat of such land, duly certified, showing the dimensions of the land, the location of all structures, fences and other improvements thereon and such other facts as may be required by the examiner.

The surveyor shall also at the request of the registrar of titles of such county, make a survey of any registered land designated by him and file with such registrar a plat of such land, duly certified showing its dimensions and such other facts as the registrar may require.

Such plat shall be numbered and entered as a memorial on the original owner's duplicate certificate of such land and transferred with each subsequent certificate affecting such land.

In any county in which the county surveyor receives fees in lieu of a salary, he shall be paid such compensation for his services as the county board may determine; in all other counties, he shall receive no other compensation than the salary paid him for other county work.

Sec. 2. This act shall take effect from and after its passage.

Approved April 22, 1909.