

SEC. 3. *Section 23.* All property, real and personal, in the borough, except such as may be exempt by the laws of the state, or is borough property, shall be subject to taxation not exceeding two and a half mills on the dollar per year, for general purposes; such property shall also be liable for such special taxes as the council shall be authorized to levy: *Provided,* That the tax collected for general purposes shall constitute the general fund of the borough and the council shall have power to expend the general fund for repairing streets, bridges, and making other public improvements and paying the borough officers.

Taxable property

SEC. 4. All acts or parts of acts inconsistent with this act are hereby repealed, and this act shall take effect and be in force from and after its passage.

Approved March 8, 1867.

CHAPTER XXIX.

An Act to amend the charter of the village of Mankato. February 2, 1867

SECTION 1.—Repeals original incorporation act and amendment.

2.—Further amends section 9 of said act.

3.—Confers licensing powers on trustees of said village.

4.—How penalties to be sued for.

5.—Trustees to publish financial statement.

6.—Gives power to trustees to assess special tax.

7.—Trustees to fix compensation of officers.

8.—When act to take effect.

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

SECTION I. That section two of the act incorporating the village of Mankato, and all the amendments thereto, passed in the year eighteen hundred and sixty-six, are hereby repealed.

Repeals sec 2

Amends sec 9

SEC. 2. That section nine in the act incorporating the village is amended by inserting the word "exclusive," in the eighth line thereof immediately preceding the word power, so that the same shall read "they shall have exclusive power."

Licenses

SEC. 3. The trustees may license persons who shall offer or cause to be offered any manufactured articles for sale at auction in said village, and may charge therefor not less than twenty five nor more than one hundred dollars, in their discretion, and whoever shall offer, or cause to be offered, such property without such license shall forfeit one hundred dollars.

Penalties

SEC. 4. All penalties and forfeitures shall be sued for by the trustees in the name of and shall belong to the village.

Trustees to make financial statement

SEC. 5. The trustees shall, on the second Tuesday of April in each year, make an accurate statement of the finances of the village at that date, particularly including all debts and liabilities, the assets and means to discharge the same, on what account incurred, to whom owing, and shall also contain a correct statement of each item, from whom and on what account received, and to whom paid and on what account expended, which annual statement shall be published between that time and the first day of May in a newspaper published in said village, and the original filed with the village treasurer.

Trustees may assess special tax

SEC. 6. The trustees may, when they see fit, assess any special tax upon the property liable therefor to be based on the last assessment roll of the town of Mankato, perfected by the county commissioners, when the tax shall be incurred, and may issue a warrant under their hands directing the marshal to collect the same within thirty days; the marshal may levy the same upon any personal property (none of which shall be exempt from such levy) and may advertise and sell the same as constables may advertise and sell personal property on justice's executions. If the marshal shall fail to collect such tax, he may return the same as a charge on the real estate on which it was assessed to the county auditor, who shall insert the same in the next general assessment roll, to be collected like other taxes. The special tax for the improvement of Front street, in the year eighteen hundred and sixty-

six, shall be based on the assessment roll of eighteen hundred and fifty-five.

SEC. 7. The trustees may fix the compensation of treasurer, marshal and clerk. May fix compensation

SEC. 8. This shall be a public act and shall be in force from its passage.

Approved, February 27, 1867.

CHAPTER XXX.

An Act to extend the corporate limits of the village of Mankato. February 8, 1867

SECTION 1.—Defines boundaries of Mankato.

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

SECTION 1. The north-west quarter of the south-west quarter of section eighteen in town one hundred and eight north, range twenty-six west, and the north half of the south-east quarter of section thirteen (13) in town one hundred and eight (108) north, range twenty-seven (27) west, all in the county of Blue Earth, State of Minnesota, shall be, and the same is hereby included within the corporate limits of the village of Mankato, and the same shall hereafter be known and regarded as a part of the village of Mankato for all purposes whatever. Extends corporation limits

Approved, February 8, 1867.