Sec. 4. The county auditor of said county shall deliver to said assessor, on or before the twenty-fifth day of January, 1876, or as soon thereafter as practicable, and thereafter on the first day of January of each year, at the expense of the county, such books, abstracts, maps, blanks and other papers needed by said assessor and by his assistant assessor as are required by law to be delivered to assessors.

SEC. 2. Section five of said act is amended so as to read as follows: Sec. 5. Said assessor shall enter upon the discharge of his duties as soon as the said books and blanks are ready, and shall make and return in the manner prescribed by the general laws of the state, a separate assessment roll or returns of each ward of the city of St. Paul, and towns in said county as soon as the same is completed, and to be contained in suitable books to be furnished by the county auditor, which said returns shall be certified and subscribed in each case by the said principal assessor. The whole returns for the county to be made on or before the 1st day of September in each year.

SEC. 3. All property assessed prior to May 1st, in said county, shall be assessed with reference to its value at the time of assessment, except new buildings and merchandise.

SEC. 4. This act to be in force from and after its passage.

Approved January 27th, 1876.

CHAPTER CCXVI.

AN ACT TO AUTHORIZE THE CITY OF ST. PAUL TO IMPROVE ROADS OR HIGHWAYS OUTSIDE OF THE LIMITS OF SAID CITY.

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

SECTION I. The common council of the city of St. Paul shall have power to expend the sum of nine thousand dollars or so much thereof as they may deem proper, to grade, repair and improve the several roads in the county of Dakota, leading to said city in compliance with the resolution of said common council, pledging a free bridge to the people of Dakota county, and the expenditure of a sum of money on roads in said county equal to the tolls of said bridge for one year.

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

Approved February 25, 1876.

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