value of such lot or lots with such building or buildings, standing thereon, at the time of such assessment, and the said building or buildings, shall be liable, together with such lot or lots, for the payment of such taxes, the same as though they had not been removed from said lot or lots.

SEC. 2. When it shall have been ascertained that said building or buildings, have been removed from said lot or lots, the county treasurer of the county in which said lot or lots are situated, shall cause due notice of the existence of the lien aforesaid to be served upon the owner or occupant of the said building or buildings, upon the lot or lots to which the same have been removed, and thereupon make demand of him for the payment of the proportionate amount of the taxes due upon said lot or lots, with the building or buildings standing thereon at the time of such removal, according to the value of said building or buildings, and lot or lots together, and shall proceed to collect said proportionate amount of such tax of, and out of, said building or buildings, in the manner prescribed by law for the collection of taxes on personal property.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 13, 1899.

CHAPTER 191.

An act to amend section one (1), title eighty-tico (82) Bridge in of chapter one hundred and three (103) of the laws of den. Stearns 1897, relating to a bridge in the town of Linden, Stearns county.

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

SECTION 1. That section one (1), title eighty-two (82) of chapter one hundred and three (103) of the laws of eighteen hundred and ninety-seven (1897), be amended to read as follows:

That the sum of one hundred and twenty-five (125) dollars is hereby appropriated out of any money in the state treasury belonging to the internal improvement fund, or out of the first money coming into the treasury for said fund, to aid in repairing both ends of the bridge across the artificial channel of the Clearwater river, in the town of Linden, in the county of Stearns,

Removal of buildings: duty of county treasurer to give notice of lien and collect zame.

H. F. No. 496.

town of Lincounty.

Sec. 1, title 82, C. 103, Laws 1897, amended.

\$125 appropriated to aid repair of bridge,

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at a point in section thirty-five (35), township one hundred and twenty-three (123), north of range twenty-seven (27) west, in Stearns county, Minnesota.

SEC. 2. All acts and parts of acts inconsistent with this act are hereby repealed.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 13, 1899.

H. F. No. 457.

CHAPTER 192.

Highways and bridges. An act to amend section 1846 of the General Statutes of the State of Minnesota for the year 1894, relating to the expenditure of county funds upon public highways and bridges, relating to the expenditure of county funds upon public highways, and to repeal chapter 48 of the General Laws of Minnesota for 1895.

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

Sec. 1846, G. S. 1894, amended.

County commissioners empowered to appropriate money for, not to exceed \$1,000 to \$500,000 valuation.

Larger sums must be submitted to vote.

Towns to keep roads in repair.

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SECTION 1. That section one thousand eight hundred and forty-six (1846) of the General Statutes of the State of Minnesota for one thousand eight hundred and ninetyfour (1894), be and the same hereby is amended so as to read as follows:

Sec. 1846. The county commissioners have general supervision of county roads and have power to appropriate such sums of money from the county treasury as they think advisable for opening, vacating, resurveying or otherwise improving such roads; or for the purpose of repairing, improving or building bridges upon any public highway in said county, not exceeding in any one (1) year the sum or ratio of one thousand (1,000) dollars to each five hundred thousand (500,000) dollars of assessed valuation of real estate in such county; provided, that additional sums may be appropriated, but shall not be expended except upon ratification thereof by a vote of the people to assist in building bridges and opening and repairing county roads, to be expended under their direction; provided, further, that the towns through which any county road may pass shall keep such road in repair the same as other roads in their towns; provided, that this act shall not repeal or modify any special law now in force providing for the appropriation and expenditure of county moneys for expenditure in the construction or repair of roads or bridges in such county.