CHAPTER 29.

S. F. No. 199.

An act directing the county surveyor in all counties of this state having a population of 200,000 inhabitants or over, to superintend the opening, construction and improvement of county roads and the construction and improvement of county bridges, and for the payment of certain expenses of such surveyor in so doing.

Roads; duty of surveyors in certain counties.

Be it enacted by the Legislature of the State of Minne-

Section 1. It shall be the duty of the county survevor in all counties in this state, having a population of 200,000 inhabitants or over, under the direction and control of the board of county commissioners of such counties, to superintend the opening, construction and improvement of all county roads hereinafter opened, constructed or improved, and the construction and improvement of all county bridges hereinafter constructed or improved in their respective counties.

Surveyor to superintend opening of.

SEC. 2. Such county surveyor shall receive out of the Surveyor, funds of said county such sums for traveling expenses of. while so engaged in the superintending, opening, construction and repair of such roads and bridges as aforesaid, as may be deemed necessary by the board of county commissioners of such counties.

compensation

Sec. 3. All acts or parts of acts inconsistent herewith are hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its passage.

Approved Feb. 25, 1899.

S. F. No. 259.

CHAPTER 30.

An act providing for appropriations, by boards of county commissioners of counties having a population of 200,000 the to towns inhabitants or more, to towns, under certain circumstances.

Appropriations by counin certain CRESS.

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

SECTION 1. Wherever, heretofore, the board of county May be made commissioners of any organized county in the State of ments are Minnesota, having a population of 200,000 inhabit. Hance thereon. has appropriated more, money ants.

when improvemade in reorganized town within the limits of sigfor the purpose of aiding such town in the usuation of a road and wagon bridge across any navigable river or lake, or any portion thereof, within the limits of said town, and said money so appropriated, or any part thereof, has never been paid to said town by reason of said appropriation exceeding the amount allowed by law for such purpose, said board of county commissioners is hereby authorized and empowered to appropriate to such town a sum equal to the amount originally appropriated for such purpose; provided, that such town, relying solely and wholly upon receiving the appropriation first hereinbefore mentioned, has constructed and completed said bridge, and incurred indebtedness by reason thereof; provided, further, that the money received by such town from the appropriation herein authorized shall be applied by such town to the liquidation of any and all indebtedness incurred in the construction of said bridge.

SEC. 2. All acts and parts of acts inconsistent with

the provisions of this act are hereby repealed.

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

Approved Feb. 25, 1899.

S. F. No. 168.

CHAPTER 31.

Tax levy, how made in countiles of 200,000 in orde.

An act regulating the levying of taxes by county commissioners and defining the duties of county commissioners, county treasurers and county auditors, in relation thereto, in all counties having two hundred thousand inhabitants and over.

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

Commissioners to make itemized statement. SECTION 1. In all counties of this state having a population of two hundred thousand inhabitants and over, it shall be the duty of the board of county commissioners thereof, when deciding upon the total amount of money necessary to be raised by taxation, to meet the anticipated expenses of the county for the next ensuing year, to make an itemized statement covering all county expenditures, with appropriate titles indicative of the purposes for which the money is to be used and also specifying the amounts necessary for each purpose named.

Statement to be embodied in official proceedings; separate funds. Such itemized statement shall be embodied in and form a part of the official proceedings of said board, and the amount finally determined upon and allowed to be raised