

organized town within the limits of said town, for the purpose of aiding such town in the construction 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 hereinafore 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 All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.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 counties of 200,000 people.

*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

by tax . . . be apportioned by the county treasurer and county auditor into different funds, in the proportion and for the purposes designated by the county commissioners in their itemized statement aforesaid, as the basis of taxation for the ensuing year, and the money so raised by the levy of taxes shall be expended for the particular purposes designated in said itemized statement and for no other purpose.

SEC. 2. One of the funds herein provided for may be designated "Emergency fund," but no money shall be expended from the emergency fund, except in cases of actual emergency, arising from unforeseen demands upon some other designated fund, which has become exhausted, and then only upon the unanimous vote of all the members of the board of county commissioners.

SEC. 3. It shall be the duty of the county treasurer to apportion all moneys received by him for county purposes to the different funds, established by the county commissioners, and to keep a separate and distinct account for each fund, and every warrant shall be paid only from the cash on hand in the fund from which it may be properly payable. In case of payments of money under any special contract, entered into by the board of county commissioners, such payments shall be kept separate, under the name of the particular contract on account of which it was made, but under the general title of the fund from which such warrant is payable.

SEC. 4. It shall be the duty of the county auditor to indicate in each warrant drawn by him upon the county treasurer, the purpose for which such warrant is issued and the fund from which it may be payable. It shall also be the duty of the county auditor to present at each regular meeting of the county commissioners, a statement showing the amounts levied for the various county purposes for the current year, together with the actual cash balance, if any, remaining to the credit of each fund at the date of such regular meeting and the amounts, if any, still unpaid on account of contracts already entered into by the board of county commissioners, which statement shall be embodied in and form a part of the minutes of the official proceedings of said county commissioners.

SEC. 5. In all counties having a board of tax levy, it shall be the duty of the county commissioners to prepare and file with said board, at its annual meeting, the itemized statement required to be made by the county commissioners in section 1 of this act, together with a statement of the condition of each fund from the previous year.

Emergency



Duty of county treasurer.

Duty of county auditor.

Board of tax levy, duty of.

Amounts set  
not to be ex-  
ceeded; pen-  
alty.

SEC. 6. It shall be a misdemeanor for a county commissioner to contract or vote for the expenditure of any money, the payment of which shall exceed the amount already set aside for that specific purpose, as mentioned in the itemized statement of the county commissioners, and any amount that may be remaining to the credit of such fund from a preceding year.

SEC. 7. All acts and parts of acts, whether general or special, inconsistent with this act, are hereby repealed.

SEC. 8. This act shall take effect and be in force from and after the first day of June, 1899.

Approved Feb. 27, 1899.

H. F. No. 245.

### CHAPTER 32.

County  
boundaries,  
change of  
amendment.

*An act to amend section one (1) of chapter three hundred and eight (308) of the general laws of the State of Minnesota for the year eighteen hundred and ninety-seven (1897), relating to and providing for changing the boundary line between adjoining counties.*

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

Sec. 1, C. 308  
Laws 1897,  
amended.

SECTION 1. That section one (1) of chapter three hundred eight (308) of the General Laws of the State of Minnesota, for the year eighteen hundred and ninety-seven (1897) be and the same is hereby amended so as to read as follows:

County lines,  
how changed.

The boundary line between adjoining counties in this state may be changed in the manner hereinafter set forth; *provided* the area of any county shall not be reduced below two thousand (2,000) square miles, including lakes and meandered streams, nor more than two hundred and ninety (290) square miles of area shall be taken from any county; *provided*, that in all cases in this state where the limits of any incorporated city which is the county seat of any county in this state, extends into any adjoining county, and embraces a portion thereof within its corporate limits, that the boundary lines of the counties in which any such city is situated may be changed as in this act provided, by adding to the county of which any such city is the county seat such portion of territory of such adjoining county, included within the limits of such city, and such additional territory adjacent to such city in said adjoining county as is naturally tributary thereto, not exceeding in area forty-five (45) square miles, according to the United