signed by the comptroller of such city, and shall be sealed with the seal of the city, except that the signatures to the coupons attached to such bonds, if any, may be lithographed thereon, and none of said bonds shall be sold at less than par value and accrued interest and only to the highest responsible bidder therefor, upon at least ten days published notice of invitation for bids therefor. The full faith and credit of any such city shall be pledged at all times for the payment of all bonds and the interest issued under this act, and such city shall each year levy sufficient taxes to pay the annual interest on such bonds, and shall provide a sinking fund sufficient to insure the redemption of said bonds at maturity.

Approved April 22, 1907.

CHAPTER 284—H. F. No. 348.

An Act entitled, "An act to provide for and fix the compensation of members of the common council in cities of this state now or hereafter having a population of over 50,000 inhabitants."

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

Members of common council not to receive over \$1,200 per annum.-Section 1. That in any city in this state now or hereafter having a population of over 50,000 inhabitants, each member of the common council, or city council of said city shall receive and be paid as salary the sum of three hundred (\$300) dollars, per annum, from the treasury of said city, in equal monthly installments, of twenty-five (\$25) dollars; provided, however, that in any city, the conference committee thereof, or said other committee or body as may have the right by law to recommend to the common council, or city council, the annual tax levy therefor, may include in such recommendation an amount not exceeding twelve hundred (\$1,200) dollars per annum, as the salary of each member of the common council, or city council of such city, and when so recommended and included in the tax levy, each member of the common council or city council shall receive and be paid such amount from the treasury of such city in equal monthly installments as his annual salary.

Application.—Sec. 2. This act shall not include or apply to cities the members of the common council or city

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council, of which now or hereafter shall receive a greater amount than herein provided as salary or compensation.

Approved April 22, 1907.

CHAPTER 285-H. F. No. 420.

An Act to amend section 1231, Revised Laws 1905, relating to township delinquent road taxes.

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

**Proceedings to collect delinquent road taxes.**—Section 1. That section 1231, Revised Laws 1905, be and the same is hereby amended to read as follows:

Section 1231. Delinquent Road Taxes-On or before November first in each year the clerk shall deliver to the county auditor a list containing a description of each tract of land on which the road tax is delinquent, and the amount of such tax, together with the name of the owner of each tract, if known, and, if not known, a statement of that fact. Said list shall also contain a statement of all unpaid road taxes upon personal property with the names of the owners of such property, as shown by the corrected list on file in his office. Opposite each amount of unpaid taxes in said list said clerk shall enter the number of the road district in which such road tax was levied. He shall append to said list his certificate that the same is a correct list of all road taxes remaining delinquent for the year therein stated. The auditor shall extend such unpaid taxes and penalties upon the tax list of the current year, setting opposite each amount the number of the road district in which said tax was levied.

Such road taxes, when collected, shall be paid to the town treasurer upon the certificate of said auditor, and applied to the construction and repair of roads and bridges in the road district in which such tax was levied, upon the order of the town board; *provided*, that no part thereof shall be paid out for the services of the town board.

Immediately after every tax settlement the auditor shall mail to each town clerk a statement showing the total amount of road taxes collected in each of the several road districts of said town, since the last tax settlement. The town clerk