

than five hundred (500) square miles and an assessed valuation of more than nine million dollars, under the provisions of Section 835, Revised Laws of 1905.

This book supplement, shall show the total amount of "money" and of "credits" assessed to each tax payer under the provisions of this act, and shall not disclose further details of his assessment. It shall contain also a summary showing the number of individuals, firms, associations, trustees, etc., assessed for such property and the total amount of "money" and "credits" taxable under the provisions of this act. When making the return to the county auditor provided for by Section 850, Revised Laws of 1905, the assessor shall file this valuation book, or supplement, together with the summary of the same and the listing blanks filled out by each tax payer assessed under the provisions of this act.

The county auditor, when compiling the returns required by Section 862, Revised Laws of 1905, shall include, under a separate heading the aggregate assessment in each district of property assessed under the provisions of this act.

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

Approved April 28, 1913.

---

#### CHAPTER 577—H. F. No. 795.

*An Act authorizing certain cities of the first class to issue bonds to defray the cost of providing buildings and equipment for fire department purposes.*

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

Section 1. **\$150,000 fire house bonds authorized.**—Any city of the first class not governed by a home rule charter is hereby authorized to issue and sell its bonds to an amount not exceeding \$150,000 and to use the proceeds thereof for the purpose of erecting and repairing fire houses and buildings and providing suitable equipment therefor, including the acquisition by purchase or condemnation of land necessary for such buildings.

Sec. 2. **How issued and amount to be included in tax levy.**—Said bonds shall be issued only in pursuance of a resolution adopted by a majority vote of the city council or other governing body of said city, and the faith and credit of the city shall be pledged to the payment thereof and the interest thereon. Such council or other governing body shall include in the tax levy of each year an amount sufficient to pay the current interest on such bonds, and the sinking fund of such city, if there be one, will be pledged to their redemption at maturity.

Sec. 3. **Thirty years at 4 per cent.**—Bonds issued under this act, shall run for a term not longer than thirty years and bear interest at a rate not higher than four per cent per annum, payable semi-annually. The place of payment of principal and interest and the denomination of said bonds shall be fixed by the resolution authorizing their issue, and all or any of them may be in the form of coupon bonds or of registered certificates, so called, as the purchasers may prefer.

Sec. 4. **How signed and not to be sold at less than 95 per cent of par value.**—All bonds or certificates so issued shall be signed by the mayor, attested by the city clerk, and countersigned by the city comptroller of said city, and be sealed with the city seal; except that the signatures to the coupons attached thereto, if any, may be lithographed. None of such obligations shall be sold for less than 95 per cent of their par value and accrued interest, or to any but the highest responsible bidder therefor.

Sec. 5. **Application.**—This act shall not apply to any city whose inhabitants have adopted a charter pursuant to Section 36, Article 4, of the state constitution.

Approved April 28, 1913.

---

CHAPTER 578—H. F. No. 814.

*An Act to amend Section Seven (7) of Chapter Three Hundred Eighty-Four (384) of the General Laws of Minnesota for 1911, relating to drainage.*

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

**Section 1. Contractor for tile work must guarantee for three years.**—That Section 7 of Chapter 384 of the General Laws of Minnesota for 1911 be, and the same hereby is, amended so as to read as follows:

“Section 15. The bond and contract shall be attached to each other, and the contract shall contain the specific description of the work to be done, either expressly or by reference to plans and specifications, and refer to the number of the section or sections, as provided for in the preceding section and shall provide that the work shall be done and completed as provided for in the report of the engineer, and subject to his approval and that of the auditor or auditors, as the case may be.

Such contract shall be drawn to the satisfaction of the engineer and the county attorney. Every such contract and bond shall embrace all the provisions provided by law for the giving of bond by contractors for public works and improvements and for the better security of the contracting county or counties and of the parties performing labor and furnishing material in and