

ing of the order establishing such ditch and drainage system and confirming the assessment of benefits and damages, the county auditor, whose duty it is under said drainage law to make and file the lien statement in the case of the construction of public ditches shall prepare and file the lien statement for said improvement and said ditch comprising the cost of the construction of said ditch and the damages awarded, if any, not, however, exceeding the estimated benefits as the same may be confirmed. All provisions of said chapter 230, General Laws of 1905 and acts amendatory thereof and supplemental thereto, including all rights of appeal and review of damages and benefits as provided in section 12 thereof as amended, except where inconsistent herewith, shall be applicable to such proceeding. Any and all bonds sold and issued by the county or any of the counties affected by said ditch upon such order being made establishing such ditch shall be valid and are hereby legalized the same as if they had been sold and issued after the establishment of said ditch as herein provided.

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

Approved April 19, 1917.

CHAPTER 392—H. F. No. 851.

An act to authorize and require counties in the state of Minnesota which now have, or hereafter may have, less than 150,000 inhabitants to publish the current personal property tax list and to provide for the payment of such publication.

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

Section 1. Personal property tax list ordered published in all counties of state excepting Hennepin, Ramsey and St. Louis.—The county treasurer of each county in this state, which now has or hereafter may have, less than 150,000 inhabitants, shall cause to be published once between January 1st and February 1st of each year in a legal newspaper published in the county, that portion of the current personal property tax list which pertains to personal property taxes in cities, villages, towns or assessment districts nearest the place where said newspaper is published, so far as practicable, the portion of said list to be published in the respective newspaper to be fixed and designated by the county treasurer.

Sec. 2. What list is to contain.—Such list shall give the name of the person, firm or corporation assessed for such tax; the city, village, town or assessment district where the same was assessed; the assessed value of personal property for purposes of taxation upon which such tax is based; the amount of the tax; and by reference to school district, the total tax rate. Such list may be in substantially the following form:

"PERSONAL PROPERTY TAX LIST.

191.....

Town, city or village of.....

Total tax rate by school districts.

School Dist. No.....mills. School Dist. No.....mills.
School Dist. No.....mills. School Dist. No.....mills.

| Name | Valuation | Tax |
|------|-----------|-----|
|------|-----------|-----|

Sec. 3. **Proof of publication and payment for publication.**—Proof of the publication of such lists shall be made and filed with the county auditor, and the payment of such publications shall be made on properly itemized and verified statements, from the county revenue fund, at a rate not to exceed the rate fixed by law for other similar publications required to be made by counties.

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

Approved April 19, 1917.

CHAPTER 393—H. F. No. 1059.

An act to authorize cities of the first class not organized under Section 36, Article 4 of the state constitution, to levy additional taxes for park and parkway purposes.

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

Section 1. **Minneapolis authorized to levy one half mill tax for park purposes.**—Any city of the first class, not organized under section 36, article 4 of the State Constitution, is hereby authorized in addition to and without repeal or modification of powers already existing in that behalf, to levy annually a tax for park and parkway purposes upon all the taxable property in the city, real and personal, not exceeding one-half of one mill upon the dollar of the assessed valuation of such property. No such tax shall be levied beyond the maximum rate which may from time to time be fixed for that purpose by the board of tax levy.

Sec. 2. **Park commissioners to make levy and transmit to county auditor.**—The board of park commissioners or other body having the general maintenance and government of parks and parkways of the city shall by resolution make such levy on or before the first day of November of each year and transmit a duly certified copy of such resolution to the county auditor and such levy shall be included in and collected with the general