CHAPTER 331—H. F. No. 211.

An act, relating to water systems in certain villages, providing for local assessments on property therein to defray certain costs in connection therewith, and also for the issuance of certificates or orders in anticipation of the collection of such assessments.

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

Section 1. Villages may levy and collect assessments for water systems.—Any village in the state organized under any general law and having a municipal water supply may levy and collect a local assessment tax for the purpose of paying for extending, constructing and laying water mains and installing stand pipes and fire hydrants, to supply water for public purposes, against all the property of such village platted into lots and blocks, to pay for the entire cost of such public improvement

or any part thereof, as hereinafter provided.

Sec. 2. Council to call election.—Whenever the village council or governing body of any such village shall determine by resolution that it is desirable and for the general welfare of the village to extend or lay water mains, install stand pipes and fire hydrants, describing the streets and alleys in and upon which such water mains shall be laid and the places where stand pipes and fire hydrants shall be installed, and that the cost thereof shall be paid by local assessment tax, such governing body shall then submit the proposition of extending, constructing and laying such water mains and installing such stand pipes and fire hydrants, and the levying of a local assessment tax to pay the cost thereof, to the electors of such village at any annual village election or at any special election called for that purpose.

Sec. 3. Ballots.—The ballots for such election shall be printed substantially in the following form: "Shall the village extend and lay water mains and install stand pipes and fire hy-

drants, the cost thereof to be paid by local assessment:

extension				
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and said ballots cast at said election shall be counted and can-

vassed as provided by law.

Sec. 4. Canvass-Council to levy assessments.—If a majority of the ballots cast, counted and canvassed shall be in favor of water main extension, the village council or other governing body of such village shall then proceed to levy a local assessment of tax upon all the property of such village platted into lots and blocks, based upon the assessed valuation of such property as finally determined by the board of equalization in the last final assessment, and shall certify the results of such election and the levying of such assessment to the county auditor, which shall be accompanied by the minutes of such election and of such assessment; provided, however, that said assessment tax may be spread over a term of six years and payable in six equal installments; when any property owner whose property is so assessed, shall file with the village clerk a written request to spread such tax over a period of six years and such written request is filed within thirty days after such assessment has been made by the governing body of such village and notice thereof posted or published together with a copy of the resolution making such assessment, as required by law for the enacting of a village ordinance, and all such written requests shall be kept on file in the office of the village clerk and shall be certified by him to the county auditor, not later than the tenth day of December following the filing of such written request with the village clerk.

Sec. 5. May issue certificates of indebtedness.—The village council or other governing body, shall have power to issue its time certificates, in anticipation of the payment of said local assessment tax, as soon as local assessment tax shall have been extended on the general tax list by the county auditor, by an ordinance adopted by a two-thirds vote of all members of the village council or governing body and may cause to be issued and sold from time to time as money is actually needed for the payment of such water main construction in anticipation of the collection of such special assessment tax, but the total amount of the principal of all such certificates issued in any one year shall not exceed eighty per cent of the total of such

assessment levied for the next preceding year.

Sec. 6. Time limit—Rate of interest—Purpose.—No such certificate shall be made to mature at a date later than the fifteenth day of November of the year following that in which the same shall be issued, and such certificates shall bear interest at the rate of six per cent per annum, payable annually The certificate shall state upon its face that the same is used for water main construction, and the principal sum of each certificate shall be in such amount as the village council or other governing body may in the ordinance direct the issue thereof, and the interest and principal of the said certificate shall be payable solely out of the special assessment on whose account such certificates were sold. No part of the money arising from the sale of any such certificate shall be used for any other purpose than for water main construction for which such certificates were sold.

Sec. 7. May be sold below par.—No such certificate shall be sold for less than ninety-five per cent of its par value and accrued interest and no such certificate shall be sold or issued more than two months in advance of the actual need of the

proceeds for the payment of orders drawn upon the water main

construction fund to which such proceeds belong.

Sec. 8. Not to affect other laws.—This act shall not be construed to abridge, supercede, amend or repeal any general or special law relating to local assessments, or the extension of water mains in any village under any law which may now be in force, but shall be construed as supplementary thereto, and in so far as the provisions of this act are inconsistent with existing laws, the same shall be construed as providing an alternative method whereby villages subject to the provisions thereof, may proceed.

Sec. 9. This act shall take effect and be in force from and

after its passage.

Approved April 18, 1921.

· CHAPTER 332-H. F. No. 502.

An act relating, to and providing for the levy of additional school taxes in school districts in the state of Minnesota within the limits of cities of the first class operating under home-rule charter, which does not fix the amounts which may be expended for school purposes.

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

Section 1. Additional taxes may be levied in certain cities.—In every independent school district within the limits of a city of the first class operating under a home-rule charter, which does not fix the amounts which may be expended for school purposes, there may be levied, and the Board of Education, or other school board therein, is hereby authorized to and may levy annually, independently of and in addition to all other sums for school purposes now authorized by law to be levied, the following additional amounts of taxes for the following named school purposes:

1. An amount equal to six mills on each dollar of the taxable property of the district for the purchase of sites for school houses and to defray the expenses incurred, or to be incurred, in building, re-building, remodeling, repairing and furnishing school houses and installing heating, ventilating and plumbing plants in the same and equipping the same with libraries, apparatus and other school fur-

niture.

2. An amount equal to three-fourths of one mill on each dollar of the taxable property of the district for the support and maintenance of evening and summer schools for elementary and high school grades.

3. An amount equal to one-half of one mill on each dollar of the taxable property of the district in 1921, 1922 and 1923 for the purpose of paying and discharging existing indebtedness arising