- Sec. 6. Board to appoint soldiers' welfare agent.—The State Board of Control shall appoint a Soldiers Welfare Agent to have charge of its activities hereunder and is hereby empowered to employ such assistants and to incur such other expense as may be necessary for the administration of said State Soldiers Welfare Fund and carrying out of the provisions of this act; provided that no expense shall be incurred under the provisions of this in excess of the moneys available in such State Soldiers Welfare Fund.
- Sec. 7. Soldiers' welfare fund to be deposited in state treasury.—Said State Soldiers Welfare Fund shall be deposited in the State Treasury and paid out only in such vouchers as may be authorized and approved by the State Board of Control in the same manner and under the same restrictions as are now provided by law for the disbursement of funds by said State Board of Control.
- Sec. 8. This act shall take effect and be in force from and after its passage.

Approved April 21, 1923.

CHAPTER 437-S. F. No. 988.

An act authorizing the cancellation of certain uncollectable state auditor's drafts.

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

- Section 1. Drafts may be cancelled.—The Attorney General, Public Examiner and Chairman of the Tax Commission shall have authority by unanimous vote to cancel any uncollectable draft issued by the state auditor and delivered to the state treasurer for collection.
- Sec. 2. Not to cancel collectable drafts.—As soon as practicable after the close of each fiscal year the auditor and treasurer shall certify to the officials named in Section 1 a list of uncollectable drafts which have accumulated during the preceding year or years, but there shall not be included in said list any draft which in the opinion of the Attorney General can be collected by legal action.
- Sec. 3. Certified list to be made.—Whenever any drafts are cancelled under this act the officials authorized to cancel same shall make a certified list thereof to the auditor and treasurer whose duty it shall be to cancel the record thereof in their office.
- Sec. 4. Not to be cancelled until six years have elapsed.— No draft for a sum in excess of \$25.00 shall be cancelled until more than six years after the date of issuance, and nothing in this act shall be construed as a cancellation or abandonment

of the state's claim against the person or corporation against whom the cancelled draft was drawn, but the state shall nevertheless have authority to make collection thereof.

Approved April 21, 1923.

CHAPTER 438-S. F. No. 1037.

An act to amend Chapter 185, General Laws of Minnesota for 1911, as amended, entitled "An act relating to the acquisition of lands for streets, parks and parkways in cities of the first class and the improvement and government thereof, and the improvement and government of existing streets, parks and parkways."

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

Section 1. City council and park commissioners in the city of Minneapolis.—The first paragraph of Section 6, of Chapter 185, General Laws of Minnesota 1911, as amended by Section 4, Chapter 103, Session Laws of Minnesota 1917, is hereby amended so as to read as follows:

Section 6. The city council and park commissioners may by such concurrent resolution, or by separate resolution when acting separately, specify the method of improving any such street, park or parkway, including grading, drainage, planting, paving, curb, gutter and sidewalk, as well as sewer and water mains where necessary, and in the case of parks, the necessary structures and apparatus for playgrounds and general park uses. The city engineer shall estimate the cost of each item in such improvement separately and submit the estimate with the plat. estimates shall be for not to exceed six-inch water mains and not to exceed twenty-four inch sewers. The city council shall examine such estimates and after modifying, if necessary, find and adopt an estimate of such cost. The city council, in appointing commissioners, shall recite said estimate, and the commissioners shall assess the amount thereof or so much thereof as shall be directed by the city council, upon such lots and parcels of land in the city as they shall deem specially benefited in proportion to such benefits, and not exceeding the actual benefit to any parcel, and add the same to the benefits assessed under section 2 of this act and report the net result of damages or benefits as required by said section 2, and with like proceedings thereafter. Provided that if any proceedings under this act the actual cost of the improvement of any such street, park or parkway in the manner herein designated is less than the estimated cost thereof as found and adopted by the city council, the city council may direct the distribution of such excess as follows: In case the assessments in any such proceeding have not been entirely collected, or in case the city council deem that any