CHAPTER 72—S. F. No. 98.

An act providing for the issuance of county bonds for the purposes of the county's general ditch fund.

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

Section 1. Definition.—"Drainage ditch bonds" as used herein, mean any bonds issued under the provisions of Chapter 230, General Laws, 1905, or of any act amendatory thereof or supplemental thereto.

Sec. 2. Application.—This act shall apply and be operative in the case of any county which, at any time, shall have paid any of the principal or interest of any of its drainage ditch bonds (1) with moneys in its general ditch fund applicable to a ditch other than the ditch in connection with which such bonds were issued, or (2) out of county funds other than the general ditch fund, or (3) out of the proceeds of county warrants issued and outstanding, and a shortage in respect to the general ditch funds exists by reason thereof, and also in the case of any county where it shall, at any time, appear that the moneys in its general ditch fund will not be sufficient to pay in full the principal and interest of its drainage ditch bonds to become due according to their terms within one year following the date of the county auditor's certificate hereinafter provided for.

County boards authorized to issue ditch bonds—Intcrest rate.—The county board of any such county is authorized and empowered to issue and sell, from time to time, the county's bonds for the purposes of its general ditch fund. The maximum principal amount of such bonds outstanding in the case of any county shall not at any time exceed the sum of Seventy-five thousand dollars (\$75,000.00). Such bonds shall be designated Drainage Funding bonds or by some other appropriate name. Their issuance shall be authorized by resolution of the county board, and they shall be signed by its chairman and attested by the county auditor, who shall affix his seal. They shall bear interest at a rate not exceeding six per cent per annum, payable semi-annually, and shall mature serially in annual installments, as nearly equal as conveniently may be, the first installment to be payable in not more than five years, and the last installment in not more than fifteen years from the date of said bonds. They shall be sold as provided by § 1856 General Statutes, 1913.

Auditor shall make certificate.—Before any bonds shall be authorized or issued under the provisions hereof, there shall be first presented to the county board and entered in its records, a certificate signed by the county auditor under his seal. This certificate shall state (1) the amount which will be required to make good any existing shortage within the meaning of Section 2 hereof, and (2) the probable amount which will be required to pay the principal or interest of the county's outstanding drainage ditch bonds to become due within one year from the date of such certificate. The certificate shall state such amounts in detail, and shall specify the part thereof which is applicable to each of the several county ditches. Such certificate of the county auditor shall be conclusive evidence that the county has authority to issue bonds under the provisions hereof to an amount not exceeding the aggregate amount specified in any such certificate, and not exceeding in the aggregate the sum of seventy five thousand dollars (\$75,000), as provided in Section 3 hereof.

Sec. 5. Purpose.—The proceeds of any such bonds paid into the treasury shall be placed in the general ditch fund, and applied to the purpose for which they are issued. The County auditor shall keep a separate account with each ditch in connection with which any of the proceeds of any of such bonds are used, and when the collection of assessments on account of such ditch at any time produces a surplus in excess of the obligation on account of such ditch to the general ditch fund, such surplus shall be applied to the payment of the principal or interest of such bonds.

Sec. 6. Obligation of county.—Any bonds which a county may issue hereunder, shall be general obligations of the county, but shall not be included in determining such county's net indebtedness

under the provisions of any applicable law.

Sec. 7. This act shall take effect and be in force from and after its passage.

Approved March 22, 1923.

CHAPTER 73-S. F. No. 213.

An act to amend Section 2981 General Statutes of Minnesota, 1913, as amended by Chapter 488 General Laws of 1921, which said section relates to the duties of school officers relative to the filing of criminal complaints against persons neglecting or refusing to require children in their custody to attend the public schools.

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

Section 1. Children to be compelled to attend school.— That Section 2981 General Statutes of Minnesota 1913 as amended by Chapter 488 General Laws of 1921 be and the same is hereby amended so as to read as follows:

"The county superintendent of schools shall forthwith notify the parent, guardian or person in charge to send such child to school of whose unexcused absence he has been informed, and upon their neglect or refusal to comply with the notification, the county superintendent shall, upon receipt of information of such non-compliance, notify the county attorney of the facts in each case. The principal of a graded school or the superintendent of a district maintaining a high school, or a city superintendent, shall proceed in like manner as