

## CHAPTER 210—H. F. No. 412.

(Sec. 1816, G. S. 1923.)

*An act to amend Section 2 of Chapter 65, Laws of 1919, relating to street improvements in cities of the fourth class and in villages, and to the payment of the cost thereof.*

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

**Section 1. Cost of improvements to be assessed against abutting property.**—That Section 2 of Chapter 65, Laws of 1919, be and the same hereby is amended so as to read as follows :

**Sec. 2.** The cost of any such improvement may be assessed upon the abutting property based upon the number of feet fronting upon said street or alley proposed to be so improved, *or the cost of any such improvement may be assessed upon all the property within any block abutting on said street or alley and located not more than one-half block from the said street or alley to be so improved, whether such property abut on such improvement or not, based upon the benefits received,* but the council may pay the cost of a pavement across intersecting streets and alleys and one-half the cost of a pavement opposite any public park or municipal property, and the entire cost of gutters out of the general road fund, if any there be, or out of the general fund of such municipality. The improvement of two or more connecting streets may be included in one proceeding and conducted as one improvement.

Approved April 15, 1925.

## CHAPTER 211—H. F. No. 452.

*An act to amend Section 1995, General Statutes of Minnesota 1923, providing for the valuation and assessment of real property exempt from taxation.*

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

**Section 1. Listing of exempt property.**—*In the year 1926, and every sixth year thereafter, the county auditor shall enter in a separate place in the real estate assessment books the description of each tract of real property exempt by law from taxation, with the name of the owner, if known, and the assessor shall value and assess the same in the same manner that other real property is valued and assessed, and shall designate in each case the purpose for which the property is used.*

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

Approved April 15, 1925.