

inspector of nurseries, under authority of this act, shall be recorded in the minute book kept for that purpose and one week's published notice thereof shall be given.

Sec. 13. **Annual report.**—The state inspector of nurseries shall be required on or before December 1 of each year to submit a report and financial statement to the Commissioner of Agriculture, covering the year's work.

Sec. 14. **Fees re-appropriated.**—All fees collected hereunder shall be paid into the State Treasury and are hereby appropriated for the purpose of carrying out the provisions of this act.

Sec. 15. **Laws repealed.**—Chapter 206, Laws 1913, Chapter 244, Laws 1915, Chapter 361, Laws 1917, and Chapter 294, Laws 1925, and all other acts or parts of acts inconsistent with the provisions of this act, are hereby repealed.

Approved April 2, 1927.

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#### CHAPTER 109—S. F. No. 569

*An act amending Section 52, Chapter 415, General Laws of Minnesota, 1925, relating to subdivision of ditch liens.*

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

Section 1. **Liens to be subdivided in certain cases.**—That Section 52, Chapter 415, General Laws of Minnesota, 1925, be amended so as to read as follows:

*"In all cases in which a lien has been established against any tract or tracts of land by reason of benefits assessed thereon in any drainage ditch proceeding and no installment of such assessment or interest thereon shall be in default, any person or corporation having an interest in said land, or any part thereof, may petition the district court of the county wherein such land is situated to have such lien apportioned between or among specified portions of such tract or tracts. Upon the filing of such petition the court shall, by its order fix a time and place at which said petition shall be heard and requiring personal service of a notice of such hearing to be served upon the county auditor, the occupants of such premises and on all parties having an interest in said premises as shown by the records in the office of the register of deeds of such county at least ten days before such hearing; or if for any reason personal service cannot be made upon all of such persons, notice shall be given by two weeks' publication in a legal newspaper published at the county seat of such county in lieu of personal service. At the time and place appointed by the court for a hearing upon such a petition or at the time to which such hearing may have been adjourned, the court shall hear any*

*and all evidence bearing upon the matter set out in said petition and as to what will be a proper and equitable apportionment of said lien between or among the portions of such original tract which it is desired shall be encumbered by separate liens and shall thereafter by its order apportion such lien among such tracts, but in no case shall the aggregate of said separate liens be different from the amount of the unpaid portion of the original lien. A certified copy of the order apportioning said lien shall be recorded in the office of the register of deeds of such county and filed in the office of the county auditor which shall operate as a division and apportionment of such original lien between such various tracts of land originally covered thereby and shall operate as a release of each of said tracts from said lien, except the amount so apportioned against it and thereafter the amount apportioned to each of such respective tracts shall be entered separately against such tract upon the tax list and so reported to the treasurer for collection and no reduction or abatement of the amount so apportioned shall thereafter be made."*

Sec. 2. This act shall be in force and effect from and after the date of its passage.

Approved April 1, 1927.

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#### CHAPTER 110—H. F. No. 206

*An act to limit the levy and expenditure of taxes for the year 1927 and each year thereafter in towns in the State of Minnesota.*

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

Section 1. **Expenditures limited in certain cases.**—The total amount of taxes, exclusive of money and credits taxes, levied in the calendar year 1927 and in each calendar year thereafter, by or for any town, through the vote of the town meeting or the electors of such town or otherwise, and by or for any board or commission thereof, for any and all general or special purposes whatsoever, including payment of indebtedness and bonds, shall not exceed 17 mills on the dollar of the assessed taxable valuation of the property in the town, exclusive of money and credits, whenever such levy of 17 mills upon the dollar of such assessed taxable valuation will produce a total levy of town taxes as great or greater than an average of \$1,000.00 per government section of the entire area of such town, according to government survey of the property therein in any one calendar year, and no such town, by vote of the electors or otherwise, shall contract debts or make expenditures in any calendar year in excess