

enforced and the county treasurer shall pay such taxes when collected over to the treasurer of such city or school district in the same manner as other taxes are paid over.

**Sec. 3A. Application.**—This act shall not apply to any city which at the time of the commencement of proceedings in court for the detachment of any territory therefrom has within its corporate limits less than 3,000 acres of land used exclusively for agricultural or horticultural purposes, nor to any city in which the territorial limits thereof are not identical with the limits of a school district situated therein.

**Sec. 4. Provisions severable.**—If any provision or part of this act be held unconstitutional or invalid, it shall not invalidate or in any way affect any other provision or part thereof.

**Sec. 5. Provisions supplemental.**—The provisions of this act shall be supplemental to and in addition to the provisions of sections 1720, 1721, 1723, 1724 and 1725 of the General Statutes of 1923.

**Sec. 6. Laws repealed.**—Section 1722, General Statutes 1923, is hereby repealed.

Approved April 5, 1927.

---

#### CHAPTER 123—S. F. No. 165

*An act relating to the assessment of lands for the purpose of taxation.*

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

**Section 1. Assessor to consider various factors in determining value of land.**—It shall be the duty of every assessor and board, in determining the value of lands for the purpose of taxation and in fixing the assessed value thereof, to consider and give due weight to every element and factor affecting the market value thereof, including its location with reference to roads and streets and the location of roads or streets thereon or over the same.

Approved April 6, 1927.

---

#### CHAPTER 124—S. F. No. 340

*An act providing for the exclusion from the municipal limits of cities of the third class of lands not within the platted portion of such city, and not exceeding ten acres in area, upon which lands are located any bridge across any navigable stream and highway approach thereto.*

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

**Section 1. Certain lands to be eliminated from municipalities.**—The City Council, City Commission or other governing body of any city of the third class in this state, operating under a Home Rule Charter, may, by resolution duly adopted by unanimous vote, eliminate from the municipal limits of such city any land not exceeding ten (10) acres in area, and not within the platted portion of said city, upon which lands are located any bridge across a navigable stream constituting the boundary line between two counties together with the highway approach thereto situated upon said eliminated territory.

**Sec. 2. Auditors to fix boundary line.**—Upon the adoption of such resolution, duly certified copies thereof shall be filed with the County Auditor of each county wherein any portion of said bridge and approaching highway is located, and also with the Secretary of State. Upon the completion of said filing, the said change and alteration in the boundary lines of said city shall be complete, and said territory restored to the township or municipality wherein the same is situated. But said elimination shall not relieve the said territory so eliminated from its liability to pay its proportionate part of the existing bonded indebtedness of said city of the third class unpaid at the time of such exclusion.

**Sec. 3.** This act shall take effect and be in force from and after its passage.

Approved April 6, 1927.

---

#### CHAPTER 125—S. F. No. 465

*An act to amend Section 6, Chapter 419, General Laws of the State of Minnesota for 1923, being "An act fixing and regulating the salaries, compensations, duties and help of certain county officials in counties having, or which may hereafter have, a population of 380,000 inhabitants or over, and repealing all acts and parts of acts inconsistent therewith."*

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

**Section 1. Deputies and assistants.**—That Section 6 of Chapter 419, General Laws of the State of Minnesota for the year 1923, be and the same is hereby amended so as to read as follows:

"Section 6. The Sheriff shall appoint and employ one chief deputy who shall be paid the sum of twenty-nine hundred forty (\$2,940.00) dollars per annum; one assistant chief deputy and Auditor who shall be paid the sum of twenty-two hundred