to the lowest bidder, at the first regular session of the board in January each year. In each county whose population exceeds 400,000, the proceedings shall be published in a daily newspaper, and in counties having a population exceeding 250,000 but less than 400,000, the proceedings may be published in any legal newspaper, printed and published at the county-seat, which newspaper shall be the official newspaper of the county, and in each such county the proceedings shall be published also in one other qualified newspaper printed and published in the county outside the county-seat. The board may reject any offer if, in its judgment, the public interests so require, and may thereupon designate a newspaper without regard to any rejected offer. In any county whose population exceeds 50,000, and is less than 250,000, the proceedings may be published in one daily and one weekly newspaper at their respective county-seats. If the official newspaper of the county shall cease to exist for any reason, except by consolidation with another newspaper, the county board shall have authority to designate another newspaper for the remainder of the year.

Approved March 27, 1947.

## CHAPTER 162-H. F. No. 32 [Not Coded]

An act to authorize all cities of the second class not operating under a home rule charter to issue bonds for the construction of sanitary sewers and sewage lift stations.

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

Section 1. City of second class not under home rule charter; bond issue authorized. The city council or other governing body of any city of the second class, not operating under a home rule charter may as and when duly authorized by the electors of said city issue and sell bonds or certificates of indebtedness of such city with interest coupons attached in an amout of \$663,000 or so much thereof as said city council or governing body of said city may deem necessary, for the purpose of obtaining funds to be used for the construction of sanitary sewers and sewage lift stations within the limits of such city.

Sec. 2. Description of and sale of bonds. Such said bonds to be made and issued in such denominations and payable at

such place and at such times, not exceeding 30 years from the date hereof as may be deemed best by said council or governing body, notwithstanding any provisions contained in any law of this state prescribing or fixing any limit upon the total amount of indebtedness of such city falling due in any one fiscal year, and to bear interest at a rate not to exceed six per cent per annum, payable semi-annually, with interest coupons attached, payable at such place or places as shall be designated therein. Said council or governing body is authorized to negotiate and sell such bonds from time to time to the highest bidder or bidders therefor, and upon the best terms that can be obtained for said bonds in accordance with Minnesota Statutes 1945, Section 475.15; provided that no such bonds shall be sold for a less amount than par value thereof and accrued interest thereon, and provided further that all of said bonds shall be made for principal sum of not less than \$100 or more than \$1,000 each. .

Sec. 3. Negotiable coupon bonds; full faith and credit; sinking fund. Said bonds shall be negotiable coupon bonds and the full faith and credit of any such city shall at all times be pledged for the payment of any bonds issued under this act, and for the payment of the current interest thereon, and said council or governing body of such city shall each year include in the tax levy a sufficient amount for the payment of such interest as it accrues, and for the accumulation of a sinking fund for the redemption of such bonds at their maturity.

. Sec. 4. **Execution.** All bonds issued under authority of this act shall be sealed with the seal of the city issuing the same and signed by the mayor and attested by the city recorder or clerk of such city, but the coupons attached thereto may be signed with the lithographed signature of the recorder or clerk.

Sec. 5. Use of proceeds. Said council or governing body hereby is and shall be authorized and fully empowered, in addition to all other powers possessed by it, to use the said bonds, or the proceeds of the sale thereof for the purposes herein specified, but neither the same nor any part thereof shall be used for any other purpose.

Sec. 6. Vote of electorate. The proposition of issuing such bonds may be submitted to the electors of such city at a general or special election held in such city. The city council or other governing body of such city may by the adoption of a resolution provide for the holding of a special election at which the question of issuing such bonds may be submitted to the electors. In case a special election as herein provided is held, such election shall be held under the regulations governing the general elections of such city.

Approved March 27, 1947.

## CHAPTER 163—H. F. No. 307

An act relating to entry of real estate tax judgments and tax sales.

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

Section 1. Minnesota Statutes 1945, Section 278.10, is amended to read as follows:

278.10. To be entered in judgment books. If such judgment has not then been paid, the county auditor shall enter the same in the certified copy of the real estate tax judgment book received by him pursuant to section 279.23 for the year for which such taxes were levied, with the same effect as if judgment had been entered in the proceedings, adding thereto any interest or penalties that have accrued to the date of such entry, and in the event such judgment shall be entered subsequent to the publication of the notice of sale of the taxes on such delinquent list, and if such judgment shall remain unpaid for 30 days thereafter, then the parcel of land, against which such judgment was entered, shall be immediately advertised and sold.

Approved March 27, 1947.

## CHAPTER 164-H. F. No. 223 [Not Coded]

An act to legalize proceedings of the village council of certain villages in connection with the issuance and sale of bonds payable from revenues of water, sewer and electric facilities owned by the village and validating said bonds.

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

Section 1. Village public utility revenue bonds legalized.