

122.27. **Indebtedness of school districts.** Subd. 2. **Tax levy for bonded debts.** Each year the county auditor shall extend a tax against the territory chargeable with the payment of any outstanding bond for an amount sufficient to pay the interest or instalment of principal due upon such bond in the year following. Such tax when so collected shall be turned over by the county treasurer to the treasurer of the consolidated school district, who shall keep the same in a separate fund and use the money so received for the payment of such interest or instalment of principal. In case, either because all of the taxes so levied are not paid or for any other reason, the amount so raised by such tax levy shall not be sufficient to pay such interest or instalment of principal, then the amount so remaining unpaid for such year shall be included in the levy to be made the following year.

*Any district receiving special aid under Laws 1945, Chapter 368, which has contracted any debt prior to consolidation, and has been retiring such debt from the proceeds of taxes derived from Laws 1945, Chapter 368, shall continue to apply such proceeds on said debts until such debts shall be entirely liquidated.*

Approved April 16, 1949.

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CHAPTER 465—H. F. No. 1553

[Not Coded]

*An act to authorize towns having a population of more than 3000 exclusive of any incorporated village or city therein and an assessed valuation of taxable property of more than \$10,000,000 to build, construct and maintain water lines and mains, authorizing such towns to levy special assessments on properties benefited to pay 50% or more of the cost of the portion of such improvements within platted areas or property adjacent thereto and for the issuance of certificates of indebtedness and bonds to provide money for the payment thereof, and authorizing the board of supervisors upon vote of the electors to lease, sell or otherwise dispose of such water lines and mains.*

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

**Section 1. Certain towns.** This act shall apply to all towns in the state having a population of more than 3000 exclusive of any incorporated village or city therein and an assessed valuation of taxable property of more than \$10,000,000.

**Sec. 2. Power to build or replace water lines and mains; tax levies.** Any such town shall have the power to build, construct, repair and replace water lines and mains and appurtenances within such town for fire protection purposes and for the purpose of supplying the inhabitants thereof with water and to levy special assessments against property benefited by such improvement in an amount not less than one-half of the total cost of the portion thereof serving any platted area within said town and property adjacent thereto and to pay the balance of the cost by levies against all of the taxable property in said town as hereinafter provided.

**Sec. 3. Contract for day labor.** Such building, construction, repair and replacement of water lines and mains and appurtenances may be done by contract or by day labor or by the personnel and equipment of such town or by a combination of these methods as the town board may deem in the best interests of the town.

**Sec. 4. Determination of necessity; resolution; publication.** No action shall be taken for the making of any such improvement except upon the adoption of a resolution to that effect, and determining the necessity of the work in question adopted by majority vote of the town board at or after a meeting at which property owners whose property may be assessed therefor have been notified to be present by a notice published at least two weeks in a newspaper of general circulation within such town, the last publication to be not less than three days before the date of hearing. Such resolution shall fix the proportion of the total cost of the improvement to be paid by special assessments, the number of installments of assessment and the interest to be collected on deferred installments.

**Sec. 5. Assessments.** After such public hearing and the adoption of the resolution hereinbefore specified the town clerk with the assistance of the town engineer or superintendent of the work shall calculate the amount proper and necessary to be specially assessed for the improvement against every assessable lot, piece or parcel of land benefited thereby on the basis of benefits and without regard to cash valuation. The proposed assessment so made shall be filed with the clerk for

public inspection, and the clerk shall cause notice of time and place when and where the town board will meet to pass upon the proposed assessment. This notice shall be published in a newspaper of general circulation within such town at least one week prior to the date of hearing on the proposed assessment. This hearing may be held at any regular or special or adjourned regular or adjourned special meeting of the town board. The town board shall hear and pass upon all objections filed as provided in section 9 hereof and may amend the proposed assessment as to any lot, piece or parcel of land. Upon the adoption of such assessment by resolution of the town board the same shall become and constitute a special assessment against the lots, pieces or parcels of land described therein and said assessment, together with interest thereon from the date of adoption until the assessment is paid at the rate of interest fixed by the town board not exceeding 6% per annum, shall be a lien upon the property described therein concurrent with the lien of general taxes against said property and shall be payable in equal annual installments extending over a period not exceeding ten years as the town board may determine by resolution. The first installment shall be payable on the first Monday of January following the certification of the assessment to the county auditor as hereinafter provided. Each installment shall include interest for one year on the entire unpaid balance at the rate fixed by the town board. Immediately after the adoption of the assessment by the town board the town clerk shall transmit a certified duplicate thereof to the county auditor of the county and the same shall be extended on the proper tax lists and collected, accounted for and paid over in the same manner as other town taxes, provided that the owner of any lot, piece or parcel of land so assessed may at any time prior to certification of any installment to the county treasurer for collection pay to the town treasurer the whole of such installment with accrued interest thereon to date of payment and the clerk shall notify the county auditor to cancel such installment.

**Sec. 6. School district may pay in installments.** A school district shall pay any assessment levied hereunder against property owned by such school district in installments as provided for other assessable property and in default of such payment a judgment for the entire amount of the unpaid assessment may be recovered in a civil action brought by such town against the school district.

**Sec. 7. Supplemental assessments.** In case of any error or omission in any assessment with regard to the total cost

of the improvement or otherwise, the town board may make supplemental assessments to provide for and correct such errors or omissions.

**Sec. 8. Reassessment.** In all cases where any assessment or any part thereof as to lot, piece or parcel of land assessed hereunder shall for any reason whatever be set aside the town board may cause a reassessment or a new assessment to be levied to defray the proportional expense of the improvement.

**Sec. 9. Filing of objections.** Any party desiring to object to the assessment shall by himself or his duly authorized agent or attorney, file with the clerk a written statement of objection on or before the date of hearing upon the assessment and all objections not specified therein shall be deemed waived.

**Sec. 10. Persons aggrieved; procedure.** Within ten days after the adoption of the assessment, any person aggrieved thereby who filed objections thereto may appeal to the district court of the county in which the town is located by serving notice upon the chairman of the town board and filing the same with the clerk of the district court within ten days after such date of service. Such appeal shall stay the assessment as to such lot, piece or parcel of land named therein and owned by appellant but shall not affect any other assessment. The town clerk shall furnish to appellant a certified copy of his objections as filed in the office of said clerk and the assessment roll or part complained of and such other papers as may be necessary to present the appeal. The appeal shall be placed upon the calendar of the next general term commencing more than five days after the date of the filing of the notice and shall be tried as other appeals in such cases. If appellant does not prevail upon the appeal the cost incurred, if not paid, shall be added to the next installment of the assessment due on his land.

**Sec. 11. Certificates of indebtedness.** After the adoption of the resolution for the making of any such improvement, the town board may issue certificates of indebtedness in such amount as may be necessary to defray the portion of the expense of such improvement to be assessed against benefited property, such certificates to be payable in annual installments as nearly equal in amount as conveniently may be and extending over such period as the town board shall determine the assessments will be collectible, shall bear interest at a rate not to exceed 6% per annum and shall be in such form and de-

nomination as the town board shall by resolution determine. In event such certificates of indebtedness are issued, a separate special fund shall be provided for their payment into which shall be paid the proceeds of all special assessments levied for said improvement and the town board shall provide moneys therein for payment of principal and interest when due. The full faith and credit of the town shall at all times be pledged to the payment of said certificates of indebtedness and interest thereon but the same shall not be included in determining the municipality's net indebtedness under the provisions of any applicable law.

**Sec. 12. General obligation bonds; majority vote.** When authorized by a majority of the electors present and voting at any annual town meeting or at any special town meeting called for such purpose the town board may issue general obligation bonds of the town for the purpose of providing money for the portion of the cost of the construction, alteration, repair, equipment and maintenance of water lines and mains to be borne by the general taxpayers in an amount not exceeding \$150,000, such bonds to be of such denominations and payable at such places as the board may deem best. The bonds shall mature serially in not to exceed ten years and shall bear interest at a rate not to exceed six per cent per annum payable semiannually and shall be sold at not less than the par value thereof. The proceeds from the sale of said bonds shall be used solely for the construction, alteration, repair, equipment and maintenance of water lines and mains within such town but the purchaser shall not be required to see to the application of the purchase price.

**Sec. 13. Tax levy.** The town board of any town issuing bonds pursuant to the authority of this act shall, at the time of the issuance thereof, by resolution, provide for a levy for each year until the principal and interest on such bonds are paid of a direct annual tax in an amount sufficient to pay the principal and interest thereon when and as such principal and interest becomes due. The tax levy shall be irrevocable until all such bonds are paid. 65 per cent of the amount so required to be levied to pay principal and interest shall be levied as a special tax in addition to the annual tax levies now permitted in such towns under the provisions of Minnesota Statutes 1945, Section 275.32, and all other tax limitations affecting such town and 35 per cent shall be levied within the limitations of said section 275.32 and any amendments thereof.

**Sec. 14. Maintenance and operation of water lines and mains.** The board of supervisors of such town is authorized to maintain and operate all water lines and mains within the town as said board may deem best and to lease, sell or otherwise dispose of the same when authorized by a majority vote of the electors of the town present at any annual town meeting or at any special meeting duly called for the purpose of voting on such question and upon such terms and conditions as the voters shall direct. If such lease, sale or disposal is made to any village or city lying within the geographic limits of the town, such village or city or the Water, Light, Power and Building Commission thereof is hereby granted authority to enter into such lease or sale notwithstanding the fact that such water lines and mains may be outside the corporate limits of such village or city.

**Sec. 15. Special elections for replacements.** In event it shall become necessary to construct or replace any water line or main within such town subsequent to the year 1950 whether under the authority of this act or otherwise, the cost thereof shall be provided by special assessment against the properties benefited thereby for the full amount thereof and assessments shall be made and such improvement shall be financed by the issuance of certificates of indebtedness as herein provided.

**Sec. 16. Not affected by change in population or valuation.** All towns coming within the provisions of this act shall remain within the provisions thereof despite any change in population or valuation.

Approved April 16, 1949.

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CHAPTER 466—H. F. No. 1560

*An act relating to the adoption of persons born in foreign countries, providing for findings of facts of such births by the district court from evidence presented by the division of social welfare, and requiring the state registrar to prepare birth certificates for such adopted persons, amending Minnesota Statutes 1945, Section 144.176.*

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