

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

Section 1. Washington county; auditor, treasurer; salary. In all counties of the State having a land area of more than 380 and less than 400 square miles, and having a population of more than 34,000 and less than 36,000 inhabitants, according to the last federal census, the minimum annual salary of county auditors and county treasurers shall be \$4500.00 respectively.

Sec. 2. Termination of increases in salary. If circumstances or economic conditions should hereafter exist of sufficient importance to convince the board of county commissioners that such minimum annual salaries should be increased, it may, by resolution, increase the annual salaries of such officers. Whenever the board of county commissioners increases the salaries of such officers, it shall also have the authority to revoke or terminate such increases whenever it is convinced that such increases are no longer necessary or justifiable.

Approved March 31, 1953.

CHAPTER 183—S. F. No. 187

An act relating to the annual tax levy and expenditures in towns having a population of more than 3,000, exclusive of incorporated village and cities therein, and an assessed valuation of taxable property, exclusive of monies and credits, of more than \$10,000,000; amending Minnesota Statutes 1949, Section 275.32.

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

Section 1. Minnesota Statutes 1949, Section 275.32, is amended to read:

275.32 Limit, tax levy. The total amount of taxes, exclusive of money and credit taxes, levied by or for any such 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, *payment for which is levied under Laws 1941, Chapter 447; Laws 1951, Chapter 396; Minnesota Statutes 1949, Section 368.52 and Laws 1951, Chapter 477,* shall not exceed 17 mills on the dollar of the assessed taxable valuation of the property in any such town, exclusive of money and credits, whenever such levies as *hereinbefore* specified will produce a total levy of town taxes as great or greater than an average of \$1,000 per government sec-

tion of the entire area of such town, according to government survey of the property therein in any one calendar year. *In the year 1953 and thereafter, the total amount of taxes, exclusive of money and credit taxes, levied by or for any such town, through the vote of the town meeting or the electors of such town or otherwise and for and by 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 any such property, exclusive of money and credits, whenever such levy as herein specified will produce a levy of town taxes as great or greater than an average of \$1,000 per government section of the entire area of such town, according to government survey of the property therein in any one calendar year; provided, that whenever the statutes of this state provide for a tax levy for such towns of town taxes for bonded indebtedness and interest in excess of all such limitations for such towns, that such tax levies for such bonded indebtedness and interest shall continue to be levied in excess of the tax limitations herein specified.*

Approved March 31, 1953.

CHAPTER 184—S. F. No. 238

An act relating to the acquisition of lands for streets, parks and parkways in cities of the first class and the improvement and government thereof and the improvement and government of existing streets, parks and parkways; amending Minnesota Statutes 1949, Section 430.07.

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

Section 1. Minnesota Statutes 1949, Section 430.07, is amended to read as follows:

430.07 Method of improvements; assessments. The city council and park commissioners may, by concurrent resolution, or by separate resolution when acting separately, specify the method of improving any such street, park, or parkway, including grading, drainage, planting, paving, curbing, gutter, and sidewalk, as well as sewer and water mains where necessary, and in the case of parks, the necessary structures and apparatus for playgrounds and general park uses. The city engineer shall estimate the cost of each item in the improvement separately and submit the estimate with the plat. *In the case of property used for residential purposes only and for not to exceed a four-family dwelling these estimates shall be for not*