

**164.05** MS 1957 [Repealed, 1959 c 500 art 6 s 13]

**164.05 TOWN ROAD DRAINAGE TAX.**

Subdivision 1. **Powers.** In any town in which the voters authorize the town board to do so as provided in this section, the town board may levy a town road drainage tax.

Subd. 2. **Collection; expenditure for specified purpose.** Such tax shall be certified to the county auditor, extended and collected and paid over to the town treasurer in the same manner as other town taxes and payment thereof shall be enforced in the same manner and with like penalties and interest as other town taxes. The proceeds of such tax shall constitute the town road drainage fund, which shall be expended by the town board in paying the cost and expenses of draining the public roads within the town.

Subd. 3. **Petition; notice; vote at town meeting.** When a petition signed by ten or more landowners and voters of a town shall be presented to the town clerk at least 20 days before the time of holding the annual town meeting, praying that the question of authorizing the town board to levy and assess a town road drainage tax be submitted to the voters of such town, the town clerk shall include in the notice of such annual town meeting a notice that such question will be voted on at such meeting. Such question shall be voted on by ballot and it shall be the duty of the clerk to provide at the expense of the town a suitable number of ballots, which may be printed or written or partly printed and partly written, in substantially the following form:

"Shall the town board be authorized to levy and assess a Town Road Drainage Tax?

(Yes ..) (No ..)"

Subd. 4. **Authorization by majority vote; recorded.** If a majority of the votes cast on the proposition be in the affirmative, the town board shall have authority to levy annually a tax as hereinbefore provided until such time as the electors, at an annual town meeting upon like procedure, shall have voted, by a majority vote of those voting on the question, to withdraw from the town board authority to levy such town road drainage tax. The votes on such question shall be canvassed and the result declared and recorded in the manner provided by law with reference to the election of town officers.

**History:** 1959 c 500 art 5 s 5; 1973 c 773 s 1; 1986 c 444; 1988 c 719 art 5 s 84; 1989 c 277 art 4 s 16; 1994 c 505 art 5 s 2; 2004 c 228 art 2 s 5