

**164.04** MS 1957 [Repealed, 1959 c 500 art 6 s 13]

**164.04 TAXATION FOR ROADS.**

Subdivision 1. **Road taxes; payment.** All real and personal property in each town liable to taxation shall be taxed for road purposes, and all road taxes hereafter levied shall be paid in cash.

Subd. 2. **Fixed at annual town meeting.** The electors of each town shall have power at their annual town meeting to determine the amount of money which shall be raised by taxation for road and bridge purposes. The tax so voted shall be extended, collected, and payment thereof enforced in the same manner and at the same time as is provided by law for the extension, collection, and enforcement of other town taxes.

Subd. 3. **Emergency.** In case of emergency after the town meeting, but not later than October 1 in the same year, the town board may levy a tax on the property in the town for road and bridge purposes, in addition to any tax voted at the annual town meeting for road and bridge purposes. Any tax so levied shall be certified to the county auditor for extension and collection. The town board may thereafter pledge the credit of the town by issuing town orders, not exceeding the amount of the additional tax so levied for road and bridge purposes, in payment for the emergency work done or material used on the roads within the town.

**History:** 1959 c 500 art 5 s 4; 1973 c 773 s 1; 1975 c 268 s 1; 1988 c 719 art 5 s 84; 1989 c 277 art 4 s 15; 1994 c 505 art 5 s 1