**164.03** MS 1953 [Repealed, 1957 c 300 s 1]

**164.03 EXPENDITURES FOR ROADS.**

Subdivision 1. **Aid for county highway or county state-aid highway.** When authorized by a vote of the electors at any annual meeting or at any special meeting called for that purpose, the town board of any town may appropriate money from the town road and bridge fund to aid in the construction, improvement, or maintenance of any county highway or county state-aid highway located within the town.

Subd. 2. **Appropriation to county for use on town roads.** When authorized by the electors, and with the consent of the county board, the town board may appropriate money to the county from the town road and bridge fund for the construction, improvement, and maintenance of town roads designated by the town board.

Subd. 3. **Specific uses of money appropriated.** Any money so appropriated shall be paid into the county road and bridge fund and shall be used only for the purposes designated by the town board at the time it made such appropriation.

Subd. 4. **Report.** The town board shall render to the annual town meeting a written report containing:

(1) the amount of road taxes levied and the amount collected during the preceding year and all money paid into the road and bridge fund from all other sources;

(2) a statement of the improvements needed on roads, cartways, and bridges for the ensuing year, with an estimate of their probable expense;

(3) a statement of all expenses and damages occasioned by establishing, altering, or vacating roads and of all sums expended for machinery, implements, tools, stone, gravel, and other material during the year, with an estimate of the amount required for ensuing year; and

(4) a statement of the improvements made on roads, cartways, and bridges during the preceding year, with a statement of expenditures therefor.

**History:** *1959 c 500 art 5 s 3; 1993 c 25 s 1*