

H. F. No. 347.

CHAPTER 324.

Road taxes. *An act to amend sections 1783, 1784 and 1785, of the General Statutes of 1894, relating to road taxes and road tax lists.*

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

SECTION 1. That sections 1783, 1784 and 1785, of the General Statutes of 1894, be and the same are hereby amended so as to read as follows:

Age of persons liable for.

Section 1783. Every male inhabitant, being above twenty-one years and under the age of fifty, excepting paupers, idiots, lunatics and such others as are exempt by law, shall be assessed not less than one nor more than four days in each year. Supervisors shall assess a road tax on all real estate and personal property liable to taxation in the town, to any amount they may deem necessary, not exceeding \$1 on each \$100 of value, as valued on the assessment roll of the preceding year.

Supervisors to assess all property liable to taxation.

Section 1784. The supervisors shall make lists for each road district in the town containing:

Lists for road districts to contain:

First. The name of each person in such district liable to work on roads, with the number of days road labor assessed, set opposite thereto.

Second. The name of each person assessed for personal property, with the amount of such assessment set opposite thereto, in a separate column; which shall be subject to collection or commutation by labor the same as road taxes assessed on real estate.

Third. A description of all tracts of land in such district; the valuation of each, taken from the assessment roll of the preceding year, set opposite thereto; the name of the owner, if known; and the amount of road tax assessed thereon, all in separate columns.

Form of lists.

Section 1785. Such lists shall be in book form and when completed shall be subscribed by the supervisors, and delivered by the town clerk to the respective overseer of each district, for which he shall receive a fee of 25 cents for each set of lists so delivered.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 19, 1905.