

CHAPTER 69.

H. F.
No. 200.
State
tax levy.

An act to amend an act entitled "an act to amend section one thousand five hundred and fifty-eight (1558) of chapter eleven (11) of the General Statutes of one thousand eight hundred and ninety-four (1894), relating to tax levy rate per cent for state, county and other purposes."

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

SECTION 1. That section one thousand five hundred and fifty-eight (1558) of chapter eleven (11) of the General Statutes one thousand eight hundred and ninety-four (1894), as amended by chapter one hundred and seventeen (117) of the laws of Minnesota for the year one thousand eight hundred and ninety-nine (1899), be and the same is hereby amended so as to read as follows:

Section 1558. There shall be levied annually on each dollar of taxable property in the state (other than such as is by law otherwise taxed) as assessed and entered on the tax lists for the several purposes enumerated, taxes at the rate specified as follows:

State and
county.

For state purposes, such amount as may be levied by the legislature; for county purposes, such amount as may be levied by the county commissioners, the rate of which shall not exceed five mills in any county having a taxable valuation of one million dollars or more, and the amount of which shall not exceed five thousand dollars in counties having a taxable valuation of less than one million dollars, the rate of such tax shall not exceed one per cent in any county.

Town.

For township purposes, such sum as may be voted at any legal town meeting, the rate of which shall not exceed two mills in any township having a taxable valuation of one hundred thousand dollars or more, and the amount of which shall not exceed one hundred and fifty dollars in any township having a taxable valuation of less than one hundred thousand dollars; and the rate of such tax last mentioned shall not exceed one-half of one per cent in any township. In addition to the foregoing, in each township such sum as may be voted at the annual town meeting for road and bridge purposes and for the support of the poor, respectively, in and for said township, *provided* that the rate of taxation in any town for road and bridge purposes shall not exceed five mills per dollar, and the tax for poor purposes shall not exceed

five mills per dollar. For school district purposes, in addition to the general tax of one mill, such sum as may be voted at any legal meeting of the qualified voters of the district, the rate of which shall not exceed fifteen mills, for the support of the school, or one per cent for the erection of a school house.

School
district.

Provided, that the aforesaid limitation shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city or incorporated town or village, for the purpose of paying the cost thereof and the damages occasioned thereby; and that nothing in this section shall be construed to prevent the county commissioners, town(ship) supervisors or corporate authorities of any city, town, village or school district from levying any tax which by any special law they may be authorized to levy.

Local im-
provement
taxes.

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

Approved March 23, 1905.

CHAPTER 70.

H. F.
No. 108.

An act providing for the manner of election of highway overseers at annual town meetings.

Highway
overseers.

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

SECTION 1. That at the annual town meeting in each township wherein an overseer of highways is elected for each road district, the manner of electing such overseers shall be as follows:

How
elected.

The qualified electors from each separate road district present at such town meeting shall elect, by ballot, a highway overseer for that district, and no person residing in any other road district than the one for which such overseer is to be elected shall take part in such ballot.

If, for any cause, no highway overseer is elected for any road district at such annual town meeting, the town board, at its first session following such town meeting, shall appoint a highway overseer for such district for which no overseer was elected.

May
appoint.

SEC. 2. All acts and parts of acts inconsistent with the provisions hereof are hereby repealed.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved March 23, 1905.