

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

Section 1. Minnesota Statutes 1957, Section 106.401, is amended to read :

106.401 **Apportionment of liens.** In all cases in which a lien has been established against any tract of land in any drainage ditch proceeding and no instalment of such assessment or interest thereon shall be in default, any person having an interest in the land, or any part thereof, may petition the district court *or county board* of the county wherein the land is situated to have the lien apportioned between specified portions of the tract. Upon the filing of this petition, the court *or county board* shall by order fix a time and place when the petition shall be heard and requiring personal service of a notice of the hearing to be made upon the county auditor, the occupants of the premises, and on all parties having an interest in the premises, as shown by the records in the office of the register of deeds of the county, at least ten days before the hearing; or, if for any reason personal service cannot be made upon all of such persons, notice may be given by publication. The court *or county board* shall hear all evidence bearing upon the matter and shall by order apportion the lien. A certified copy of the order shall be recorded in the office of the register of deeds of the county and filed in the office of the auditor. The petitioner shall pay the costs incurred for service or publication. The subdivision by platting of any tract or parcel of land against which any liens are established in any drainage proceedings shall not be presumed completed and the plat entitled to record until all liens against such tracts or parcels of land are apportioned and such apportionment filed with the register of deeds within the county where the lands are located.

Approved April 24, 1959.

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CHAPTER 478—H. F. No. 1835

[Not Coded]

*An act relating to tax levy for road and bridge purposes in the County of Red Lake.*

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

Section 1. **Red Lake, road and bridge tax levy.** The board of county commissioners of the county of Red Lake may

levy a tax not to exceed 25 mills on the dollar of the taxable valuation of the county for road and bridge purposes.

Sec. 2. This act shall become effective only after its approval by a majority of the governing body of the county of Red Lake.

Approved April 24, 1959.

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CHAPTER 479—H. F. No. 1781

[Not Coded]

*An act relating to a tax levy for revenue purposes in certain counties, and in the alternative relating to Crow Wing County; amending Laws 1957, Chapter 549.*

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

Section 1. Laws 1957, Chapter 549, is amended to read:

Section 1. **Crow Wing, tax levy, general revenue.** In any county in this state now or hereafter having an area of not less than 43 nor more than 45 full or fractional congressional townships and a population of not less than 20,000 nor more than 32,000, according to the last federal census, and a taxable valuation of less than \$17,000,000, exclusive of moneys and credits, the county board may levy taxes for general revenue purposes at such a rate and in such an amount in excess of existing limitations as will produce sufficient revenue to defray county expenses, payable out of the revenue fund; provided, however, that no levy shall be made at a rate that will produce more than \$228,000 in taxes collected and paid into the revenue fund of said county, which rate calculated to produce said amount shall be based on the percentage of the taxes, currently payable in the preceding year, which have been collected by July first of the year in which the levies authorized hereby are made.

Sec. 2. Laws 1957, Chapter 549, is amended to read:

Section 1. *In Crow Wing county* the county board may levy taxes for general revenue purposes at such a rate and in such an amount in excess of existing limitations as will produce sufficient revenue to defray county expenses, payable out of the revenue fund; provided, however, that no levy shall be made at a rate that will produce more than \$228,000 in taxes collected and paid into the revenue fund of said county,