

Subd. 5. Where the assessment of any tax is hereafter made within the period of limitation properly applicable thereto, such tax may be collected by a proceeding in court, but only if begun:

(a) Not later than 24 months after the expiration of the period for the assessment of the tax;

(b) Not later than 24 months after final disposition of any appeal from the order of assessment within five years after the date of assessment.

Sec. 17. **REPEALER.**

Minnesota Statutes 1984, section 270.69, subdivision 5, is repealed.

Sec. 18. **EFFECTIVE DATE.**

This act is effective the day after enactment, except that the provisions in section 15 relating to changing the period of collection from six years to five years does not apply to any tax assessed more than five years but less than six years prior to the day after final enactment. This act does not apply to any tax, the collection of which is barred by statute of limitations on the day after enactment.

Approved May 10, 1985

CHAPTER 102 — S.F.No. 1087

An act relating to drainage; authorizing the construction of roads rather than bridges or culverts in certain instances; amending Minnesota Statutes 1984, section 106.471, subdivision 1; proposing coding for new law in Minnesota Statutes, chapter 106.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. [106A.526] CONSTRUCTION OF ROAD INSTEAD OF BRIDGE OR CULVERT.

If the drainage authority finds that constructing a private road would be more cost effective or practical than constructing a bridge or culvert, the drainage authority may order that a private road be constructed. The private road must be constructed and maintained in the same manner as a bridge or culvert. The private road must be constructed in a manner suitable for farm vehicles, but may not have a right-of-way wider than 33 feet. The drainage authority has jurisdiction over the land required for the private road and the road is part of the drainage system.

Sec. 2. Minnesota Statutes 1984, section 106.471, subdivision 1, is amended to read:

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

Subdivision 1. **DEFINITION; MAINTENANCE OF BRIDGES.** (a) The term "repair" as used in this section means restoring all or a part of a ditch system as nearly as practicable to the same condition as when originally constructed or subsequently improved, including resloping of open ditches and leveling of waste banks if deemed essential to prevent further deterioration, and routine operations as may be required from time to time to remove obstructions and preserve the efficiency of the ditch.

(b) After construction, all highway bridges and culverts on any ditch system established by proceedings instituted on or after March 25, 1947, shall be maintained by the municipality or public authority charged with the duty of maintaining the same as set forth in section 106.271. Private bridges and culverts, constructed as a part of any ditch system established by proceedings instituted on or after March 25, 1947, shall be maintained by the ditch authority as a part of the ditch system. Private bridges or culverts constructed as a part of any ditch system established by proceedings instituted before March 25, 1947, may be maintained, repaired, or rebuilt, as a part of the ditch by the ditch authority at the option of the ditch authority and the cost may be paid in whole or part by the ditch system.

(c) In proceedings for the repair of a public drainage ditch in which a redetermination of benefits is made as set forth in section 106.465, the drainage authority may direct that any existing bridge or culverts constructed as part of the ditch system which serve as township or city roadways, be repaired or rebuilt as a part of the ditch by the ditch authority, and the cost may be paid in whole or in part by the ditch system.

(d) In a repair proceeding under this section, if the drainage authority finds that constructing a private road is more cost-effective or practical than constructing a bridge or culvert, a drainage authority may order a private road to be constructed under section 1 instead of a bridge or culvert.

Approved May 10, 1985

CHAPTER 103 — S.F.No. 1208

An act relating to the city of Gaylord; authorizing the issuance of general obligation bonds to finance the acquisition and betterment of municipal buildings.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **BONDS AUTHORIZED; TAX LEVY.**

The city council of the city of Gaylord in Sibley county may by resolution authorize, sell, and issue general obligation bonds of the city in an amount not

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