

601-11 (1)i. **First town meeting.**—The polls shall be opened *anytime* between 9:00 A. M. and 1:00 P. M., and shall close at 5:00 P. M. *Provided the town board may by resolution at least 30 days before the election fix a later hour for closing the polls, which shall not be later than 8:00 P. M.*

Approved April 22, 1943.

CHAPTER 563—H. F. No. 1354.

An act relating to the salary of county officials and county employees in any county of this state having not less than 16 nor more than 17 full and fractional congressional townships and a land area of not less than 400 square miles nor more than 430 square miles and a population of not less than 12,500 nor more than 14,000.

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

Section 1. Salaries of county officers and employees in certain counties.—The Board of County Commissioners of any county in this State now or hereafter having not less than 16 nor more than 17 full and fractional Congressional townships and a land area of not less than 400 square miles nor more than 430 square miles and a population of not less than 12,500 nor more than 14,000 may by order or resolution increase the salary of all county officials by an amount not to exceed 10 per cent of the salary now provided by law and may by order or resolution increase the salary of all county employees by an amount not to exceed 15 per cent of their present salary.

Sec. 2. Effective until Dec. 31, 1944.—This act shall remain in full force and effect until December 31, 1944.

Approved April 22, 1943.

CHAPTER 564—H. F. No. 1382.

(AMENDING SECTION 272.20 MINNESOTA STATUTES 1941.)

An act relating to the taxation of government, railroad, and state lands, amending Mason's Minnesota Statutes of 1927, Section 2220.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2220, is amended to read as follows:

2220. **Government and railroad lands becoming taxable—lists—lists of lands reverting to railroad.**—On April 1 in each year the *commissioner of taxation* shall obtain lists of all government and railroad lands becoming taxable, and he shall compile therefrom, and from the records of sales of state lands, complete lists of all such lands; and on or before April 15 in each year he shall certify the same for taxation to the auditors of the counties in which such lands lie. At the same time he shall obtain lists of lands reverting to the railroad companies each year by reason of the forfeiture of contracts, and certify the same to the county auditors, who shall thereupon remove such lands from the tax lists; but nothing herein shall be construed to relieve such forfeited lands from any lien for taxes or assessments accruing thereon during the life of such contract. The railroad companies shall report such sales and forfeitures to the *commissioner of taxation* April 1 in each year, and at other times when required by him. All forfeited lands not so reported shall be held for all taxes accruing thereon.

Approved April 22, 1943.

CHAPTER 565—H. F. No. 1402.

An act relating to delinquent taxes on real property, the owner whereof is in military service, the payment thereof and the forfeiture of such lands for non-payment thereof.

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

Section 1. **Service of notice of expiration of time of redemption on lands in which persons in military service are interested.**—Whenever the sheriff of any county serves notice of expiration of the time for redemption of any parcel of real property from delinquent taxes thereon upon any occupant of any such real property, he shall inquire of such occupant and otherwise as he may deem proper whether such real property was owned and occupied for dwelling, professional, business or agricultural purposes by a person in the military service of the United States as defined in the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, or his dependents at the commencement of his period of military service and is still occupied for such purposes by his