the call of the chairman or of any two members of said board; and it shall be the duty of such board to carefully examine and audit the accounts, books, and vouchers of the county treasurer, and count and ascertain the kind, description, and amount of funds in the treasury of such county, or belonging thereto, at least three times in each year, without previous notice to the treasurer. They shall make report thereof, and of their acts and doings in the premises, to the county board, at its next meeting thereafter, and publish the result in at least one newspaper in the county. Such board of auditors shall also witness and attest the transfer and delivery of accounts, books, vouchers, and funds by each outgoing treasurer to his successor in office, and report the same to the county board at its next meeting, thereafter.

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

Approved February 25, 1909.

CHAPTER 23-S. F. No. 180.

An Act to amend section 2141, Revised Laws of 1905, as amended by chapter 454, General Laws of 1907, relative to the collection of vital statistics.

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

Clerk of court to receive ten cents for recording each birth and death.—Section 1. That section 2141, Revised Laws of 1905, as amended by chapter 454 of the General Laws of 1907, be and the same is hereby amended to read as follows:

Section 2141. Fees-For obtaining and returning the information required concerning each birth and death, the local registrar or his deputy shall receive twenty-five (25) cents from the county upon presentation of a voucher for the amount due. On or before March first (1st) of each year, the secretary of the state board of health shall transmit to the clerk of the district court of each county a record of all the returns received by him during the preceding year from the local registrars of such county, with his certificate showing the whole number of births and deaths reported during such year by each local registrar. Said clerk shall thereupon file the same in his office and shall issue to each local registrar or his deputy a voucher showing the amount due him for the aforesaid services, as shown by the certificate of said secretary. The said clerk shall record the said births and deaths in his office, in books to be procured at the expense of his county. The fee for recording each of said births and deaths shall be ten (10) cents. Provided, however, that in cities of over 100,000 inhabitants the local registrar shall perform all such duties without any charge therefor, and in counties having a city of over 100,000 inhabitants, such district court clerk shall not issue any such voucher to the local registrar of such a city, nor shall such clerk receive any compensation for any of the duties herein required in connection with birth or death records in such a city.

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

Approved February 25, 1909.

CHAPTER 24-S. F. No. 210.

An Act to amend section 3060, chapter 58, of the Revised Laws of 1905, relating to capital stock of certain financial corporations.

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

Guaranty fund of \$200,000.—Section 1. That section 3060, chapter 58, Revised Laws, 1905, be amended by striking out the words "not less than five hundred thousand dollars of permanent stock subscribed and" where they appear in the second and third lines of said section so that the section shall read as follows:

"3060. Securities Deposited With Examiner—Every such association having not less than two hundred thousand dollars paid in eash capital shall at all times keep with the public examiner, a deposit of securities, approved by him, of at least two hundred thousand dollars as a guaranty fund in trust for its members and creditors. Such security shall consist of any or all of the first three classes of authorized securities, or of first mortgages on real estate. So long as such deposit be not reduced below two hundred thousand dollars, it may, at any time, substitute like securities and may collect interest and dividends."

This bill shall take effect and be in force from and after its passage.

Approved February 25, 1909.