

which may hereafter have an assessed valuation of more than twenty million dollars, according to the assessment for the last preceding year, the county auditor and county treasurer thereof shall each receive an annual salary of three thousand dollars; and such county auditor and county treasurer shall be allowed for clerk hire as follows: Upon each dollar of such assessed valuation, not exceeding twenty-five million dollars, the county auditor shall be allowed one-sixth of one mill, and the county treasurer one-fifteenth of one mill; and upon all sums in excess of twenty-five million dollars, the county auditor shall be allowed one-twelfth of one mill, and the county treasurer one-thirtieth of one mill, on each dollar. Such salaries and allowances for clerk hire shall be paid monthly out of the county treasury upon the order of the county auditor.

Sec. 2. This act shall not apply to counties having a population of more than forty thousand, nor to any county where such salary or clerk hire is now fixed by special law.

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

Approved April 13, 1911.

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#### CHAPTER 129—S. F. No. 272.

*An Act to provide for the platting of cemeteries in certain cases in cities of more than 50,000 inhabitants.*

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

**Cemetery plats to be filed with register of deeds.**—Section 1. That in any case where a cemetery corporation, organized under the laws of this state is, or may be hereafter, maintaining and conducting a cemetery of more than eighty (80) acres in extent, in any city in this state having a population of more than fifty thousand (50,000) inhabitants, such corporation shall file in the office of the register of deeds, of the county in which its cemetery is located, a plat showing the area and location of such cemetery.

**Cemetery corporation may subdivide or re-arrange under certain conditions.**—Sec. 2. Such cemetery corporation may subdivide or rearrange its said cemetery from time to time as may be necessary in the conduct of the business, but no plat of such subdivision or rearrangement shall interfere with the rights and privileges of the several lot owners of such cemetery without their consent nor need same be filed in the office of the register of deeds, *provided*, that a plat of the same shall be kept for

public inspection at such cemetery and *provided, further*, that there shall be placed at the corners of each lot of such subdivision or rearrangement, cement or other non-destructible markers three inches or more in diameter and 8 inches or more in length, one of such markers showing the number of the lot.

**Application.**—Sec. 3. This act shall not apply to cities with charters adopted pursuant to section 36, article 4 of the constitution of this state.

Sec. 4. This act shall take effect and be in force from and after its passage.

Approved April 13, 1911.

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#### CHAPTER 130—S. F. No. 405.

*An Act to amend section three thousand two hundred and thirty-eight (3238) of the Revised Laws of 1905, as amended by chapter four hundred and thirty-nine (439) of the General Laws of Minnesota for the year 1907, relating to the ownership of real estate in the State of Minnesota, and to the quantity of land which corporations may acquire, hold and own.*

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

**Ownership of real estate by corporations.**—Section 1. That section three thousand two hundred and thirty-eight (3238) of the Revised Laws of 1905, as amended by chapter four hundred and thirty-nine (439) of the General Laws of Minnesota for the year 1907, relating to the ownership of real estate in the State of Minnesota, and to the quantity of land which corporations may acquire, hold or own, be and the same is hereby amended to read as follows:

Section 3238. The prohibitions of sections 3235-3237 shall not apply to lands acquired by process of law in the collection of debts, or by any procedure for the enforcement of a lien or claim thereon, whether created by mortgage or otherwise, nor to any corporation actually engaged in manufacturing in the State of Minnesota, but such corporation may hold such lands as may be reasonably necessary in the carrying on of its business, nor to any person or corporation engaged in the business of selling lands to actual settlers; *provided* that all lands hereafter acquired by such person or corporation not engaged in the business of selling land to actual settlers, or not actually engaged in manufacturing in the State of Minnesota, be disposed of within ten (10) years after acquiring title thereto and that all lands now owned by such person or corporation not engaged in