"Section 2. The county treasurer of each county shall appoint and employ one chief deputy, who shall be paid the sum of two thousand dollars (\$2,000.00) per annum; One deputy who shall have charge of the statement department, who shall be paid the sum of twelve hundred dollars (\$1,200.00) per annum; One deputy who shall have charge of the settlement and collection registers, who shall be paid the sum of twelve hundred dollars (\$1,200.00) per annum; eight clerks, who shall be paid the sum of one thousand dollars (\$1,000.00) per annum cach; One cashier or teller, who shall be paid the sum of two thousand dollars (\$2,000.00) per annum; One deputy who shall have charge of inheritance and mortgage tax collections, who shall be paid the sum of twelve hundred dollars (\$1,200.00) per annum; one accountant or bookkeeper who shall be paid the sum of fifteen hundred dollars (\$1,500.00) per annum.

He may also employ such other additional or extra help as the business of his office may require during each year, providing that no such other person or extra help so employed, shall be paid compensation greater than at the rate of one hundred dollars (\$100.00) per month and that the entire compensation for such extra help, shall not exceed three thousand dollars (\$3,000.00) in any one year. Any of said three thousand dollars (\$3,000.00) appropriated for such extra help, remaining unexpended in any one year, shall be turned back to the general fund."

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

Approved April 15, 1913.

CHAPTER 294-S. F. No. 712.

An Act to amend Chapter 243 of the General Laws of 1911 entitled "An Act for the protection of railroad crossings with town and county roads, and streets in cities and villages."

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

Section 1. Commission may require overhead bridge in certain cases.—That Section Two of Chapter 243 be and the same is hereby amended to read as follows:

"Section 2. The commission shall decide the matter set forth in the complaint and make a report in writing thereof, including the findings of facts, and make such order as it shall deem proper in the premises, and if said commission shall find said crossing to be dangerous, it may require the railroad company complained of to provide flagmen at such crossing, or adopt such safety device as the commission may deem necessary for the proper protection of said crossing, or it may require the removal of any structure, or structures, or embankment, from the right of way of said railroad company; where the railroad has been constructed or the grade thereof lowered after the laying out of the highway and the railroad tracks are seven feet or more below the natural surface of the ground the commission may require the maintenance of an overhead bridge at least eighteen fect wide with suitable approaches, and may also require the complaining city, village, town or county to remove embankments, or structures from streets or town or county roads as, in its opinion, may be reasonable and necessary to properly protect said crossing."

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

Approved April 15, 1913.

CHAPTER 295-S. F. No. 816.

An Act relating to local assessments in cities of the first class for the acquisition of lands for streets, parks and boulcvards, and the improvement thereof, and the improvement of existing streets, parks and boulevards, and authorizing local improvement bonds payable out of the moneys collected on such assessments.

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

Section 1. Assessments may be paid in annual equal installments.—Whenever any city of the first class including, among others, those cities operating under charters adopted in pursuance of Section 36 of Article 4 of the constitution of Minnesota, shall have completed, in accordance with the provisions of its charter, any assessment upon benefited real estate for paying the cost of the acquisition of any land, or interest in land, taken for a public use, or for paying the cost of any improvement which shall have been duly authorized, or both, the city council of said city by a five-sixths vote may by resolution provide that said assessment may be paid in any number of equal annual installments, not exceeding twenty (20). Provided, the city council shall not exercise the power granted by this act after the proceeds of such assessment has been pledged by the issue of bonds or certificates of indebtedness to be paid from the proceeds or otherwise.

Sec. 2. Duty of city clerk and county auditor.—The city clerk shall thereupon transmit a certified copy of such assessment roll to the county auditor of the county in which the city is situated, each of which certified copies shall bear an appropriate name and be numbered consecutively from one (1) upwards. In cases where the whole undertaking requires the