

specifying the grounds thereof. The appellant shall also execute and deliver to the auditor a bond to the county in the sum of one hundred dollars, to be approved by the county auditor, conditioned for the payment of all costs taxed against the appellant on such appeal. Such further proceedings shall be had upon such appeal as upon other appeals from the county board.

The provisions of this act relating to appeals shall not apply to any action or proceeding now pending involving the separation of land from any village.

Approved April 24, 1919.

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CHAPTER 422—S. F. No. 124.

*An act to amend Chapter 338, Laws of Minnesota, 1915, relative to salaries of auditors and treasurers in counties having an area of more than 2,500 square miles and valuation of more than \$20,000,000 and less than \$40,000,000.*

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

Section 1. Salaries of auditor and treasurer in certain counties.—That chapter 338, Laws of Minnesota 1915, be and the same is hereby amended to read as follows:

In each county of this state, having an area of more than two thousand five hundred square miles and having or which may hereafter have an assessed valuation of more than twenty million dollars, and less than forty million dollars, according to the assessment for the last preceding year, the county auditor and the 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-fourth* of one mill, and the county treasurer *one-seventh* of one mill; and upon each dollar of assessed valuation in excess of twenty-five million dollars, the county auditor and the county treasurer shall each be allowed *one-tenth* 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 take effect and be in force from and after its passage.

Approved April 24, 1919.

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CHAPTER 423—S. F. No. 261.

*An act to amend Section 98, General Statutes 1913, relating to state, county and city depositories.*

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

Section 1. Deposits to be made in lieu of surety bond.—That section 98, General Statutes 1913, be amended to read as follows:

Whenever any bank authorized to transact a banking business in this state shall be designated as a depository of state, county or city moneys, as provided by law, it may, in lieu of the corporate or personal surety bond provided by law to secure such deposit, furnish or deposit with the state, county or city treasurer, as the case may be, United States government bonds, *federal farm loan bonds*, state bonds of this or any other state, *"Fire Relief Certificates" of the state or any other certificates of indebtedness thereof, the issuance and sale of which are now or may hereafter be authorized*, bonds of any county, school district, city, town or village of this state, and county drainage bonds of this state of the classes and kinds in which the permanent school fund of the state may be invested, in an amount equal to the maximum amount of money at any time to be deposited with such bank. Provided, that such securities must have a market value of at least par and shall be approved by the board of deposit if given to secure state moneys, by the county board if given to secure county moneys, and by the common council or city council if given to secure city moneys, and shall be accompanied by a proper assignment to the end that such depository so depositing and assigning such securities shall and will safely keep and pay over to the treasurer, or his order, on demand, free of exchange, all moneys deposited therein at any time while such bonds or securities shall be so deposited, with interest thereon at the rate agreed upon; and provided, that in case of default on the part of such depository, the board of deposit, county board, or common council, or city council, as the case may be, shall have full power and authority to sell such securities or so much thereof as may be necessary to realize the full amount of the funds so deposited in such depository, together with interest thereon, and to pay the balance or overplus, if any, to the depository entitled thereto. Authority is given to the treasurer to return said securities to the depository so depositing them when the trust so created is terminated, and to exchange upon application, any other securities for the securities so deposited, of equal value and of any of the classes herein permitted to be deposited. The interest on such bonds or securities so deposited and furnished shall, when paid, be turned over to the bank so depositing the same, so long as it is not in default. It is further provided, that if the surety on the bond of any depository of state, county or city moneys is a surety company authorized to do business in this state, said bond shall be in a penal sum to the amount designated by the board of deposit as the limit of deposits in said bank.

Approved April 24, 1919.