

such denominations and sums as it shall determine advisable, to bear interest at a rate not exceeding six per cent (6%) per annum, payable semi-annually, and to be due and payable at such times as it may designate, but none of said certificates shall be issued for a period exceeding ten years.

**Sec. 3. Form of certificate.**—The certificates of indebtedness issued under this act shall be signed by the chairman of the board of county commissioners and attested by the county auditor, and sealed with his official seal and be made payable at such place as the board of county commissioners shall by resolution determine. There shall be attached to each certificate coupons evidencing the semi-annual installments of interest to fall due on the same, and which interest coupons shall be attested by the facsimile of the signature of the chairman of the board of county commissioners and of the county auditor.

**Sec. 4. Tax levy authorized.**—The board of county commissioners shall annually, after the date of the issuance of said certificates of indebtedness, levy a tax upon the taxable property of the county in addition to all other taxes levied, sufficient to pay the interest annually accruing upon the certificates of indebtedness issued in pursuance of this act and in advance of the maturity of the principal of any of said certificates, shall, in like manner, levy a tax upon the taxable property of said county, sufficient to pay such principal when due.

**Sec. 5. Auditor to advertise for bids for certificates, and to sell to highest bidder.**—Before any such county shall be authorized to issue any certificates of indebtedness as herein authorized, the county auditor shall give notice by advertisement, published for at least one issue in each of at least two consecutive weeks in one legal newspaper published in said county, that bids will be received at his office for the sale of such certificates at the time named in such advertisement. The county auditor shall sell such certificates to the highest bidder or bidders, but in no case for less than par.

**Sec. 6.** This act shall take effect and be in force from and after its passage.

Approved March 4, 1919.

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## CHAPTER 52—S. F. No. 66.

*An act to determine the amount to be allowed for clerk hire in the office of county treasurers, in counties of this state containing seventy-five (75) or more congressional townships of land and having an assessed valuation of not less than six million nor more than ten million dollars.*

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

**Section 1. \$2,500 clerk hire for treasurer in certain counties.**—In each county of this state containing seventy-five (75) or more congressional townships of land and having an assessed valuation of not less than six million nor more than ten million dollars, the county treasurer shall be allowed for clerk hire for the year 1919 and each year thereafter, the sum of twenty-five hundred (\$2,500.00) dollars, to be paid in the manner provided by the laws of this state, relating to the payment of clerk hire allowed county treasurers.

**Sec. 2. Inconsistent acts repealed.**—All acts or parts of acts inconsistent herewith are hereby repealed.

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

Approved March 7, 1919.

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#### CHAPTER 53—S. F. No. 100.

*An act to fix the salaries of county commissioners in counties of this state having not less than 100 nor more than 137 congressional townships, and having an assessed valuation of not less than seven million nor more than ten million dollars.*

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

**Section 1. Salaries of county commissioners in certain counties.**—That in all counties having not less than one hundred nor more than one hundred thirty-seven congressional townships, and having an assessed valuation of not less than seven million (\$7,000,000) dollars, nor more than ten million (\$10,000,000) dollars, the several members of the county boards shall receive a salary of eight hundred (\$800.00) dollars per year to be paid in twelve equal monthly installments, which shall be in full for all services upon the county board and committees thereof.

**Sec. 2. Actual expenses an additional charge—how paid.**—Each member of such county boards shall also receive his actual and necessary traveling expenses incurred in the performance of his official duties within his county, to be audited and allowed as other claims against the county. All claims for such expenses shall state clearly the nature of the services in which same were incurred, and the date of same, and all claims for expenditures amounting to one (\$1.00) dollar or more shall be accompanied by a receipt signed by the person to whom the money was paid.

All expenses incurred in connection with the construction of ditches shall be paid from the ditch fund. Each member shall keep an accurate account of the days and dates upon which ditch services are rendered, and for each such day the county revenue fund shall be reimbursed from the ditch fund in the sum of three (\$3.00) dollars, the transfer to be made by resolution of the board.