

in any one year except that in counties having a population of two hundred and ninety thousand or more the assessor shall receive five dollars per day; and supervisors and clerks three dollars per day when the service is rendered within the town, but no supervisor shall receive more than ninety dollars as compensation in any one year. For the following services the clerk shall receive fees, and not a per diem, viz: For certifying each notice of election, twenty-five cents; posting notices, each twenty-five cents and ten cents for each mile necessarily traveled; filing each paper, ten cents; recording orders and other instruments, *ten* cents per folio; copying and certifying any record or instrument recorded or filed in his office, *ten* cents per folio, to be paid by the person applying therefor. The voters at any town meeting, before balloting for officers begins, may by resolution increase the compensation of town officers, not to exceed fifty per cent."

Sec. 2. **Application.**—Nothing herein contained shall be construed to repeal any law wherein any towns are classified for the purpose of fixing the salaries, or maximum salaries, of any of their officers.

Approved April 23, 1927.

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#### CHAPTER 404—S. F. No. 927

*An act to amend General Statutes 1923, Section 2220, relating to the taxation of government and railroad lands.*

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

Section 1. **Public and railroad lands becoming taxable.**—That General Statutes 1923, Section 2220, is hereby amended to read as follows:

"2220. On April 1 in each year the state auditor shall obtain lists of all government and railroad lands becoming taxable, and he shall compile therefrom, and from the records of sales of state lands, complete lists of all such lands; and on or before April 15 in each year he shall certify the same for taxation to the auditors of the counties in which such lands lie. At the same time he shall obtain lists of lands reverting to the railroad companies each year by reason of the forfeiture of contracts, and certify the same to the county auditors, *who shall thereupon remove such lands from the tax list; but nothing herein shall be construed to relieve such forfeited lands from any lien for taxes or assessments accruing thereon during the life of such contract.* The railroad companies shall report such sales and forfeitures to the state auditor April 1 in each year, and at other times when required by him. All for-

feited lands not so reported shall be held for all taxes accruing thereon."

Approved April 23, 1927.

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CHAPTER 405—S. F. No. 810

*An act to amend Chapter 50, Session Laws of Minnesota for 1923, entitled "An act authorizing the Railroad and Warehouse Commission to appear before the Interstate Commerce Commission and co-operate there with in the regulation of common carriers."*

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

**Section 1. Railroad and Warehouse Commission authorized to co-operate with Interstate Commerce Commission.**—The Railroad and Warehouse Commission is hereby authorized to co-operate with the Interstate Commerce Commission for the purpose of harmonizing state and federal regulation of common carriers within the State of Minnesota to the extent and in the manner deemed advisable by the Railroad and Warehouse Commission; and for such purpose the State Commission may approve or establish freight rates which depart from the distance principle now required by State law, to the extent necessary in its judgment to harmonize state and interstate rates or to remove discrimination created or which may be created by orders of the federal commission.

**Sec. 2. Joint Hearings.**—The Railroad and Warehouse Commission may conduct joint hearings with the Interstate Commerce Commission within or without the State of Minnesota.

**Sec. 3. May participate in proceedings.**—The Railroad and Warehouse Commission is hereby authorized to appear and participate in any proceeding pending before the Interstate Commerce Commission when it considers such appearance and participation advisable and in the interest of the people of the State of Minnesota.

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

Approved April 23, 1927.

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CHAPTER 406—S. F. No. 783

*An act to amend General Statutes, 1923, Section 840, relating to the bonds of county treasurers, deputy county treasurers and employes in the offices of the county treasurers, and providing*