

less than twenty-two thousand, five hundred fifty dollars, and such further sum as the county board may allow not to exceed a total of nine hundred dollars; if the population is twenty-two thousand and less than twenty-eight thousand, six hundred fifty dollars, and such further sum as the county board may allow not to exceed a total of twelve hundred dollars; if the population is twenty-eight thousand and less than thirty-six thousand, seven hundred dollars, and such further sum as the county board may allow not to exceed a total of fourteen hundred dollars; if the population is thirty-six thousand and less than forty-five thousand, twelve hundred dollars and such further sum as the county board may allow not to exceed a total of fifteen hundred dollars; if the population is forty-five thousand and less than fifty-five thousand, fifteen hundred dollars, and such further sum as the county board may allow not to exceed a total of two thousand dollars; if the population is fifty-five thousand and less than one hundred thousand such sum as the county board may allow not to exceed a total of *four thousand* dollars per annum. Provided, however, that no sums whatever shall be paid or allowed for clerk hire in excess of the amounts actually paid or due for help employed to perform necessary excess clerical labor in the respective offices of judges of probate as herein before mentioned.

Approved April 23, 1927.

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#### CHAPTER 403—S. F. No. 1192

*An act to amend General Statutes 1923, Section 1089, relating to the compensation of certain town officers.*

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

Section 1. **Compensation of town officers.**—That General Statutes 1923, Section 1089, be amended to read as follows:

"1089. The following town officers shall be entitled to compensation for each day's service necessarily rendered as follows, viz: Assessors, four dollars, and mileage at the rate of five (5) cents per mile for each mile necessarily traveled by him in going and returning from the county seat of the county to attend any meeting of the assessors of the county which may be legally called by the county auditor, and also for each mile necessarily traveled by him in making his return of assessment to the proper county officer; supervisors and clerks, three dollars when the service is rendered within the town, and three dollars when rendered without the town; but no supervisor shall receive more than ninety dollars as compensation

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-