wide, being 50 feet on the north side and 50 feet on the south side of the center line of the Borup state ditch, so-called, as located and established, and extending in a northeasterly direction across from the west side to the east side of the east half of the southwest quarter of section 32, township 143, north of range 45, west of the fifth principal meridian.

To George Schmidtknecht: A strip or piece of land, situate in the County of Norman in the State of Minnesota, 100 feet wide, being 50 feet on the north side and 50 feet on the south side of the center line of the Borup state ditch, so-called, as located and established, and extending in a northeasterly direction across lot 3 of section 31, township 143, north of range 45, west of the fifth principal meridian.

Sec. 2. Governor and auditor to execute deed.—The Governor and the State Auditor are hereby authorized to execute and deliver, in the name of the State, to each of the persons named in Section 1 of this act, a good and sufficient deed of conveyance of all the right, title, and interest of the state in the respective tracts of land herein described immediately following the name of each said person.

Approved March 16, 1927.

## CHAPTER 49—S. F. No. 360

An act to amend Section 3195, General Statutes 1923, relating to the payment by counties wherein the poor are cared for under the town system, of a portion of the expenses incurred by towns or villages in the care of the poor in certain cases, so that when so amended the same shall provide for the payment by counties wherein the poor are cared for under the town system of a portion of the expenses incurred by towns, villages or cities of the third class or fourth class however organized in the care of the poor in certain cases.

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

Section 1. County poor system.—That Section 3195, General Statutes 1923, be and the same hereby is amended so as to read as follows:

"3195. In all counties in this State wherein the poor are cared for under the town system, if the expense incurred by any town, village or city of the third or fourth class however organized, for the care of the poor therein in any calendar year exceeds an amount in excess of one mill on the taxable value of property in such town, village or city of the third or fourth class, for that year, then and in that event the chairman of such town board and the clerk thereof

or president of village council and recorder or the mayor of such city of the third or fourth class and the clerk thereof as the case may be shall certify to the county auditor a statement showing when, for what purpose, the amount and to whom expense was incurred by such town, village or city of the third or fourth class in the care of each named pauper. The county auditor shall lay such statement before the county board at its meeting next following the receipt thereof. Of such annual expense seventy-five per cent of the amount in excess of one mill on the taxable value of property in such town, village or city of the third or fourth class shall be a claim against the county, and if such statement is deemed by the county board to be correct, the same, to the extent herein prescribed, shall be allowed and paid by the county to the treasurer of such town, village or city of the third or fourth class who shall credit the sum so paid to the poor fund of the town, village or city of the third or fourth class."

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

Approved March 16, 1927.

## CHAPTER 50—S. F. No. 866

In act to fix the salary of County Auditors in counties in this State containing twenty-four (24) Congressional Townships with an acreage of not to exceed five hundred fifty-five thousand (555,000) acres and not less than five hundred fifty thousand (550,000) acres.

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

Section 1. Fixing the salary of county auditor in certain counties.—In each county in this State containing twenty-four (24) Congressional Townships, only, having a total area of not more than five hundred fifty-five thousand (555,000) acres and not less than five hundred fifty thousand (550,000) acres, the County Auditor shall receive a salary of twenty-five hundred dollars (\$2,500.00) per annum; such salary to be paid in equal monthly installments out of the County Treasury upon warrants of the County Auditor and in the same manner as other county officers are paid.

Sec. 2. Clerk hire in certain counties.—The County Auditor shall be allowed for clerk hire one-fifth of one mill on each dollar of assessed valuation, not exceeding five million dollars; and on all sums in excess of five million dollars, one-tenth of one mill on each dollar; to be paid monthly out of the county treasury upon the order of the county auditor, accompanied by his certificate that the service has been rendered and no