court in the same manner and in all respects as in the case of appeals from the decision of the county board on claims against the county, except that the trial thereof shall be by the court without a jury, and an appeal from the determination of the district court shall lie to the supreme court in the same manner as in civil actions.

Sec. 3d. Such annexed territory shall become parts of adjacent wards of such city of the first class, and the portions of such territory to be added to wards adjacent thereto shall be determined by the extension in straight lines of the ward lines of such adjacent wards.

Sec. 3e. This act *hall apply to all cities of the first class, including cities of the first class organized and operating under a home rule charter adopted under the provisions of Section 36, Article 4, of the state constitution and the laws of the state relating thereto.

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

Approved March 26, 1927.

CHAPTER 74—S. F. No. 915

An act authorising the County Board of any county of this State now or hereafter having a population of over 200,000 inhabitants and an area of over 5,000 square miles., to allow the traveling expenses of the County Surveyor, County Attorney. County Auditor and Judge of Probate, and the deputy or assistants of any such official, incurred while traveling on the official business of said county, in addition to other travel expenses now allowed by law.

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

Section 1. Expenses of certain county officers allowed.—That in any county in this state now or hereafter having a population of over 200,000 inhabitants and an area of over 5,000 square miles, the county board is hereby authorized to audit and allow the traveling expenses of the county surveyor and his deputy, the county attorney and his assistants, county auditor and his deputies and the judge of probate for necessary travel within said county on the official business of the county, whenever traveling by common carrier or by motor vehicle owned by any such official or his deputy, or assistants, and said county board may authorize any such official, where he is not now authorized by law, to travel on the official business of the county outside the limits of said county but within the limits

of the state of Minnesota. That if such travel trips be made by any such official or his deputy or assistant by using his own automobile, the county board may allow the reasonable value of the use of such motor vehicle on a mileage basis not exceeding ten cents per mile of necessary travel, when said board is satisfied that said travel trip could not well be made by common carrier, and any such traveling expenses by use of such officials' own motor vehicle shall be in addition to any expense of said office now allowed by law. Any such travel expense by use of such officials' own motor vehicle shall be allowed only on duly itemized and verified bill showing the places or places to and from which such travel trips were made.

Sec. 2. Mode of travel.—Any such county board shall have authority to provide that any necessary travel on the official business of any such county shall be made by common carrier instead of by motor vehicle owned by any such official whenever said board shall deem it to be more economical for said county for any such official to travel by common carrier in-

stead of by the use of his own motor vehicle.

Sec. 3. Act supplemental.—This act shall be supplemental to the existing law authorizing reimbursement of any of said officials or any deputy or assistants while traveling on the official business of any such county.

Approved March 29, 1927.

CHAPTER 75—S. F. No. 600

An act to amend Subdivision 1 of Section 556, General Statutes 1923, relating to corrupt practices.

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

Section 1. Filing statement of expense.—That Subdivision 1 of Section 556, General Statutes 1923, is amended to read as follows:

"556. (1) Every candidate and the secretary of every personal campaign and party committee shall, on the second Saturday occurring after such candidate or committee has first made a disbursement or first incurred any obligation, expressed or implied, to make a disbursement for political purposes, and thereafter, on the second Saturday of each calendar month, until all disbursements shall have been accounted for and also on the Saturday preceding any election or primary, file a financial statement verified upon the oath of such candidate or upon the oath of the secretary of such committee, as the case may be, which statement shall cover all transactions not accounted for and reported upon in statements