

Sec. 18. The salary of the county treasurer of such county shall be \$5,000.00 per annum. Such county treasurer shall appoint and employ such deputies, clerks and other employees as may be necessary for the proper performance of the duties of his office, and at such reasonable compensation as may be fixed and determined by such treasurer, but the number of deputies, clerks and other employees, and the compensation paid to each, shall at all times be under the control of the county board of said county, which may from time to time make such changes in the number and compensation paid to such deputies, clerks and other employees as it may deem just and proper.

Sec. 2. **Inconsistent acts repealed.**—All acts or parts of acts, whether general or special, that are inconsistent with this act are hereby repealed.

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

Approved April 18, 1929.

CHAPTER 244—S. F. No. 1134

An act to amend General Laws 1927, Chapter 85, to authorize the governing body of villages and cities of the fourth class operating under home rule charters as provided by Section 36, of Article 4, of the Constitution of the State of Minnesota, to issue and sell Municipal bonds and to use the proceeds thereof in the construction of a sewage disposal plant.

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

Section 1. **Cities and villages may issue bonds for sewage disposal plant.**—That Chapter 85, General Laws 1927, be amended to read as follows:

“Sec. 1. The governing body of *any village* or any city of the fourth class in the State of Minnesota operating under Home Rule Charter pursuant to the provisions of Section 36, Article 4, of the State Constitution is hereby authorized and empowered for the purpose herein designated, to issue the negotiable bonds of such *village* or city to the amount authorized by such *village* or city council;

said bonds to be made in such denominations and payable at such places and at such times, not exceeding thirty years from the date thereof, as may be deemed best, to mature serially, and to bear interest at the rate not to exceed six per cent per annum, payable semi-annually, with interest coupons attached, payable at such place or places as shall be designated therein.

Provided that no such bonds shall be sold for less amount than the par value thereof and accrued interest thereon.

Provided also that such bonds shall be issued, negotiated and sold in accordance with the particular method prescribed by the laws governing villages or by the charter of the city so issuing such bonds, provided that this act and all proceedings taken hereunder shall be done pursuant to the provisions of Chapter 131, General Laws 1927.

Provided further also, that the bonds authorized by this act or any portion thereof may be issued and sold by any such village or city, notwithstanding any limitations contained in the charter of such city or in any law of this state prescribing or fixing any limit upon the bonded indebtedness of such city or village.

Sec. 2. Tax levy.—The full faith and credit of any such village or city shall at all times be pledged for the payment of any bonds issued under this act and for the payment of the current interest thereon, and said governing body of such village or city shall each year include in the tax levy a sufficient amount for the payment of such interest as it accrues, and for the accumulation of a sinking fund for the redemption of such bonds at their maturity.

Sec. 3. Execution—Sale.—All bonds issued under the authority of this act shall be sealed with the seal of the village or the city issuing the same and signed by the president of the village council or mayor and attested by the village or city clerk, except that the signatures to the coupons, attached to such bonds, if any, may be lithographed thereon. The sale of such bonds shall be in such manner and in such proportions of the whole amount authorized by this act and at such times as may be determined by the said governing body of such village or city, and the bonds may be purchased by the state board of investment with the funds of the State of Minnesota.

Sec. 4. Proceeds not to be used for other purposes.—The proceeds of any and all bonds issued and sold under authority of this act shall be used only for the purpose of constructing a sewage disposal plant for such village or city.

Sec. 5. Application.—Nothing herein contained shall be construed to repeal or modify the provisions of any charter adopted pur-

suant to Section 36, Article 4, the constitution of this state, requiring the question of the issuance of bonds to be submitted to the vote of electors.

Sec. 6. Powers additional.—The powers granted in this act are in addition to all existing powers of such *villages or cities*.”

Approved April 18, 1929.

CHAPTER 245—S. F. No. 40

An act to amend Section 6, Chapter 247, General Laws 1927, providing a comprehensive plan of afforestation and reforestation in this state under limited and special taxation.

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

Section 1. Rate of tax—Special taxes.—That Section 6, Chapter 247, General Laws 1927, is hereby amended so as to read as follows:

“Section 6. (a) From and after the filing of the contract creating any tract of land an auxiliary forest under this act the surface of the land therein (exclusive of merchantable timber thereon at the time of making such contract and of mineral or any thing of value thereunder) shall be taxed annually at the rate of 5 cents per acre. Said tax shall be levied and collected and the payment thereof enforced in the same manner as other county taxes and shall be credited to the funds of the taxing districts affected in the proportions of their interests in the taxes on said land if it had not been so made an auxiliary forest. Failure to pay when due any tax so levied shall be cause for cancellation of the contract.

The levy upon the land of the taxes provided for by Section 4, Subdivision (e), thereof, upon the cancellation of a contract, shall discharge and annul all unpaid taxes levied or assessed under the provisions of this Subdivision.

(b) Merchantable timber standing or being upon the land at the time it is made into an auxiliary forest shall be taxed separately from the surface as standing timber separately owned is taxed. Minerals, mineral reservations, or any other thing of value under the surface of the land in any auxiliary forest shall not be included within the terms of this act and shall be taxed separately in the same manner as mineral interests or minerals separately owned are taxed.