incorporation to transact business, except personal property temporarily outside of such authorized territory and, except as hereinafter further provided; nor shall any township mutual fire insurance company insure any property other than dwellings and their contents, farm buildings and their contents, livestock, farm machinery, automobiles, country store buildings, and the household goods therein, threshing machines, farm produce anywhere on the premises, churches, and their contents, school houses, and their contents, society and town halls, and their contents, country blacksmith shops and their contents, parsonages and their contents, and the barns and contents used in connection therewith, buttermaker's dwelling houses and contents, and barns and contents used in connection therewith.

"No such company shall insure any property within the limits of any city or village, except that located upon lands actually used for farming or gardening purposes, but whenever the dwelling house of any person insured is within the limits of a town where the company is authorized to do business, and the farm on which such dwellings are situated is partly within and partly without such town, it may include in such insurance any outbuildings, farm produce, stock or other farm property on such farm outside of such limits; provided, however, any such company is hereby authorized to insure county fair buildings whether the same are situated either within or without the limits of a duly incorporated village or city.

"No law relating to insurance companies now in force in this state shall apply to township mutual fire insurance companies unless it shall be expressly designated in such law that it is applicable to such companies."

Approved April 20, 1931.

CHAPTER 270—S. F. No. 953

An act authorizing certain counties to levy taxes in excess of existing limitations to retire obligations against the ditch fund of said counties.

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

Section 1. Tax levy to retire ditch bonds.—The county board of any county in this state which has an assessed valuation of not less than \$10,000,000 or not more than \$12,000,000 (exclusive of moneys and credits) and a population of not less than 25,000 and not more than 30,000, and a land area less than 625,000 acres, is authorized to levy, in excess of existing limitations upon tax levies, an amount not exceeding two mills upon the assessed valuation of the taxable property in the county for the purpose of paying and retiring outstanding warrants or overdrafts against the ditch fund of such county or other obligations against such fund which, in the opinion of the county board, cannot be retired when due by the moneys available in such fund or to be paid thereinto from assessments for benefits. Provided, that after any county shall have levied a total of \$50,000 in excess of existing limitations for the purposes of this act, its power to make further levies hereunder shall cease.

Approved April 20, 1931.

CHAPTER 271—H. F. No. 994

To amend Section 8, Chapter 133, Laws 1921, as amended by Section 8, Chapter 419, Laws 1923, as amended by Section 8, Chapter 398, Laws 1925, as amended by Section 8, Chapter 426, Laws 1927, being "an act fixing and regulating the salaries, compensations, duties and help of certain county officials in counties having, or which may hereafter have, a population of 380,000 inhabitants or over, and repealing all acts and parts of acts inconsistent therewith."

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

Section 1. Deputy and clerk hire of county auditor in certain counties.—That Section 8, Chapter 133, Laws 1921, as amended by Section 8, Chapter 419, Laws 1923, as amended by Section 8. Chapter 398, Laws 1925, as amended by Section 8, Chapter 426, Laws 1927, be and the same is hereby amended so as to read as follows: