

than 330,000 inhabitants, the sheriff of said county shall be allowed a sum of not more than \$7,000.00 for the year 1932 and not more than \$2,500.00 per annum thereafter, to be used for the purchase, care, maintenance, operation, upkeep of automobiles, and insurance, including liability and property damage covering the operator of the automobiles, firearms and other necessary equipment and paraphernalia to be used in the performance of the duties pertaining to his office."

Approved April 24, 1931.

CHAPTER 314—H. F. No. 1265

An act authorizing the county board in any county of this state, now or hereafter having an area of over five thousand square miles, and wherein drainage ditches costing in the aggregate more than \$600,000 have already been constructed, or shall hereafter be constructed, to purchase such dredging equipment for use in ditch construction, repair and clean-out work, and such motor vehicles for the transportation use of the county ditch inspector and any county ditch engineers as the county board of said county may deem necessary, and authorizing the payment for the same out of the revenue fund of said county and legalizing any such purchases heretofore made.

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

Section 1. Counties may purchase drainage ditch equipment.—That in any county of this state, now or hereafter having an area of more than five thousand square miles and wherein drainage ditches costing in the aggregate more than \$600,000 have already been constructed, or shall hereafter be constructed, the county board shall have authority to purchase such dredging or ditching equipment for use in ditch construction, repair and clean-out work, and such motor vehicles for the use of the county ditch inspector and any county ditch engineers, as the county board of said county may deem necessary. Such equipment and transportation facilities shall be purchased in the same manner as is now provided by law for the purchase of road machinery by any such county, and the cost

and maintenance thereof shall be paid out of the general revenue fund of said county in the first instance. In any such county the cost of such drainage equipment and vehicles and the maintenance thereof shall be reimbursed to said revenue fund by assessments according to benefits upon the land originally assessed for benefits by reason of the construction of ditches on which such drainage equipment and transportation facilities shall be used. That said assessments according to benefits shall be made and collected in the same manner as is now provided by law for the assessment and collection of benefits for the maintenance and repair of drainage ditches in any such county. That in any such county the salary of the county ditch inspector shall be fixed by the county board and be paid on an annual basis, payable monthly, as the salary of other county officials is paid, to be assessed upon the property in the ditch systems in such county on which said services were or shall be performed, according to benefits thereto, in the manner now provided by law for the assessment of benefits for ditch maintenance and repair work.

Sec. 2. Purchases and payments legalized.—That any and all payments heretofore made by any such county for any of the purposes hereinbefore specified in Section 1 hereof are hereby declared legal and valid in all respects.

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

Approved April 24, 1931.

CHAPTER 315—S. F. No. 21

An act relating to interest on delinquent real estate taxes.

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

Section 1. Rate of interest on delinquent taxes.—The rate of interest on delinquent real estate taxes levied in the year 1930 and subsequent years in hereby fixed at ten per cent per annum. All provisions of law providing for the calculation of interest at any different rate on delinquent taxes in any notice or proceeding