

the return. The foregoing provisions of this section shall not apply in the case of a failure to file a return, nor in the case of a false or fraudulent return with intent to evade the tax. In such cases the Commission may assess the tax, or begin proceedings for its collection, at any time.

“(b) If before the expiration of the time prescribed by subdivision (a) hereof for the assessment of the tax the Commission and the taxpayer consent in writing to the assessment of the tax after such time, it may be assessed at any time prior to the expiration of the period agreed upon (or extensions thereof agreed upon before the expiration of the preceding extension).

Sec. 2. **Application of act.**—This act shall apply to all taxes heretofore or hereafter imposed by Laws 1933, Chapter 405, and acts amendatory thereof.

Approved January 24, 1936.

CHAPTER 88—S. F. No. 258.

An act to establish a municipal court in the City of St. Cloud, Counties of Stearns, Benton and Sherburne, State of Minnesota.

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

Section 1. Municipal Court established in the city of St. Cloud.—A court of record to be known as the Municipal Court of the City of St. Cloud is hereby established in and for the City of St. Cloud, in the Counties of Stearns, Benton and Sherburne.

Sec. 2. Laws applicable.—All of the provisions of Chapter 5 of Mason’s Minnesota Statutes of 1927, and acts amendatory thereof and supplementary thereto, relating to municipal courts and the municipalities wherein the same are established and organized, except the portions thereof relating exclusively to courts in cities of the first class and cities of the fourth class, and except as herein otherwise provided, shall be applicable to said court, to said city and the officers thereof.

Sec. 3. Jurisdiction of court.—The jurisdiction of said court shall be coextensive with and limited to the Counties of

Stearns, Benton and Sherburne. All process issued out of said court shall be directed to the sheriffs and the constables of said counties and to the police officers of the city of St. Cloud. Any such process and the summons in any action commenced in said court may be served within the territorial jurisdiction thereof by the sheriff or any constable of said counties or any police officer of said city.

After said court has been organized, no justice of the peace or city justice shall issue any summons or other process in a civil action returnable or to be served in the City of St. Cloud, and no such summons or other process shall be served within said city, except executions upon existing judgments and summons to be served in accordance with the provisions of Mason's Minnesota Statutes of 1927, Section 9084. The service of any summons or other process issued or served contrary to the provisions of this act shall be void.

Sec. 4. Judges—election.—There shall be two judges of said court, one of whom shall be the municipal judge and the other the special municipal judge, who shall have the powers and duties prescribed by law and who shall be elected at the regular city election for a term of four years, beginning on the first Monday next following their election, and until their successors are elected and qualify; the judges of said court shall be residents of the City of St. Cloud, qualified electors therein, persons learned in the law and duly admitted to practice as attorneys in this state. The first judges of said court shall be elected at the next general city election in said City of St. Cloud.

Sec. 5. Court officers.—The provisions of Mason's Minnesota Statutes of 1927, Section 226, shall not apply to said court or to said city, but the chief of police of said city, upon the request of the municipal judge, shall designate one or more members of the police force of said city to act as court officers, to attend such sessions of the court and perform such duties in connection therewith as the court may order.

Sec. 6. Statutes not to apply.—The provisions of Mason's Minnesota Statutes of 1927, Section 227, shall not apply to said court or to the municipal judge thereof until and unless the City Commission of said city shall so provide by resolution.

Sec. 7. City commission to fix compensation.—Said City Commission shall by resolution determine the manner and amount of the compensation of the municipal judge, the special municipal judge, the clerk, the court reporter, if the employ-

ment of a court reporter be authorized as herein provided, and the other officers of said court.

Sec. 8. Disposition of fines.—All fines and forfeitures imposed by said court for violations of the laws of the state or the ordinances, by-laws or regulations of said city shall be paid into the treasury of and belong to said city; provided that said city shall pay over, as directed by the court, all moneys received on account of fines and forfeitures so imposed which are specially granted or appropriated by law to any department, division, bureau or board of the State of Minnesota for the maintenance or use of such department, division, bureau or board.

Sec. 9. Provisions severable.—The various provisions of this act shall be severable, and if any part or provision shall be held to be invalid, it shall not be held to invalidate any other part or provision hereof.

Approved January 24, 1936.

CHAPTER 89—S. F. No. 267.

An act to amend Mason's Minnesota Statutes, 1927, Section 1163-1, Subdivision 6, relating to the salary of the president and trustees in certain villages.

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

Section 1. Salary of president and trustees in certain villages.—Mason's Minnesota Statutes, 1927, Section 1163-1, Subdivision 6 is hereby amended to read as follows:

“(6). In villages not included in any of the foregoing classifications, having both a population of less than 5,000 inhabitants and an assessed valuation of less than \$1,500,000 *the president shall be entitled to receive as compensation for each day's service necessarily rendered or council meeting attended, the sum of \$2.00 per day or meeting, but no more than \$30.00 shall be paid in any one year to the president; and the trustees shall be entitled to receive as compensation for each day's service necessarily rendered or council meeting attended, the sum of \$1.50 per day or meeting, but no more than \$20.00 shall be paid to each trustee in any one year in any such village.*”

Approved January 24, 1936.