

'Section 14. The compensation herein provided shall be in full compensation for all services rendered or performed in connection with their respective offices. All fees provided by law and authorized to be collected by all county officials, except the Register of Deeds, the Sheriff and the Clerk of the District Court, shall belong to and be the property of the county, and 15% of all fees allowed the Sheriff and the Clerk of the District Court shall be paid into the county treasury on the first secular day of the month following that in which the same are collected, and shall be accompanied by an itemized statement showing when collected, the amount and character of each fee so collected and turned in, which statement shall be verified under oath and in duplicates, one copy to be filed in the office of the treasurer and the other in the office of the auditor, and said statements so verified to the County Auditor shall be presented to the Board of County Commissioners at their regular monthly meeting after the filing of such statements for their ratification or rejection to be entered upon the minutes of the proceedings of the County Board. The Register of Deeds shall file with the County Auditor and the County Treasurer *on or before January 15th of each year a statement of fees collected during the preceding calendar year, which shall be verified and itemized as herein provided with respect to statements of other officials, provided, that the statement to be filed in 1938 shall include only fees collected after July 1, 1937.*'"

Approved July 15, 1937.

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CHAPTER 55—H. F. No. 90

*An act to amend Laws 1937, Chapter 305, relating to the definition of distressed counties; establishing a separate fund for supplemental aid; providing for payments therefrom in aid of old age assistance; and exempting certain counties from complying with certain provisions.*

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

Section 1. Supplemental aid in distressed counties.—Chapter 305, Laws 1937, be and the same is hereby amended so as to read as follows:

"Sec. 1. Any county in the State of Minnesota with a tax delinquency as shown by the annual report of the State Tax Commission in excess of forty per cent for all real and personal property tax levies for all units of government for the year 1933, payable in 1934 and delinquent January 1, 1935, or which may hereafter have such delinquency, or in which the average return of tax levied for all units

during the year 1934, payable in 1935, was in excess of one hundred and ten mills, or in which such tax levy may hereafter be in excess of one hundred and ten mills, shall be known as a distressed county."

**"Section 2. Supplemental reimbursement fund established.—**Out of moneys hereafter appropriated by the State for old age assistance there shall be set aside a sum of money into a separate fund to be known as the Supplemental Reimbursement Fund in an amount which, after deducting the amounts of money actually collected in each county for old age assistance, shall be sufficient to grant to each county supplemental aid in such amount as may be necessary to pay old age assistance in such county to the extent that pensions shall be uniform throughout the state, having regard for varying costs of living and conditions in various parts of the State, provided, however, that such sum of money so set aside shall not exceed the sum of \$250,000 annually."

**"Section 3. State agency may supplement funds.—**Whenever any distressed county shall, through its county auditor and by resolution of the county board, certify to the State Agency that within said county there was levied an amount of money, which, if collected, would have been sufficient to pay old age assistance therein, and shall further certify that said county comes within the definition herein provided for, and shall further certify to the percentage of delinquency existing in said county, as the same has been determined or may be reasonably anticipated, and shall further certify the amount of money it has in its old age assistance fund and the amount of delinquency that will exist in said fund in so far as the same may be anticipated, and shall further certify the number of persons receiving old age assistance and the average payment for old age assistance being made, and shall certify the amount of money which in its judgment will constitute a delinquency due to delinquency in tax payments, the State Agency may pay to such county such sum or sums of money out of the funds hereinbefore provided for as supplemental old age assistance aid to such county."

**"Section 4. Certificate of tax levy.—***Any county in this state having a tax delinquency of 60 per cent or more and also having an assessed valuation, exclusive of monies and credits, not exceeding \$3,500,000.00, according to the latest annual report of the Minnesota State Tax Commission, who failed to levy sufficient taxes and fix a sufficient tax rate for old age assistance for the year 1937 pursuant to Special Session Laws 1935-1936, Chapter 95, Section 24, shall not be required to certify to the State Agency that such county levied an amount of money, for the year 1937, which, if collected would have been sufficient to pay old age assistance therein for the year 1937 as provided in Section 3 herein; but any such county shall otherwise fully comply with the provisions of Section 3; but nothing herein*

contained shall be construed to exempt any such county from fully complying with all the provisions of Section 3 herein for any subsequent years."

"Section 5. **Certain counties exempted.**—Any distressed county in which 50 per cent or more of the area therein is within a federal or state forest area shall not be required to certify to the State Agency that within such county there was levied an amount of money, which, if collected, would have been sufficient to pay old age assistance therein, but such county shall otherwise fully comply with the provisions of Section 3 herein."

Approved July 15, 1937.

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#### CHAPTER 56—H. F. No. 99

An act to amend Chapter 386, Laws 1937, relating to drainage ditches heretofore or hereafter established by the county board of certain counties, and providing that in cases where portions of such ditch have been constructed and other portions cannot be constructed by reason of physical conditions of the soil, the county board, may upon the petition of an interested party and a due hearing re-assess the benefits and damages, and abandon the portions of such ditch that cannot be constructed, and modify or abandon the contract or contracts for the construction of such portions, and providing further that in case such re-assessment shall reduce the amount realized from such assessments below the amounts expended or to be expended in such proceeding, the county board, may order the deficiency to be paid out of the general revenue fund of the county.

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

Section 1. **Title amended.**—The title of Chapter 386, Laws 1937, is hereby amended so as to read as follows:

"An act relating to drainage ditches heretofore or hereafter established by the county board of any county of this State having an assessed valuation of not less than \$9,000,000 nor more than \$11,000,000, exclusive of monies and credits, and having a population, according to the 1930 federal census, of not less than 27,000 nor more than 28,000 inhabitants, and containing not less than 27 and not more than 28 full and fractional congressional townships, and providing that in cases where portions of such ditch have been constructed and other portions cannot be constructed by reason of physical conditions of the soil, the county board, may upon the petition of an interested party and a due hearing re-assess the benefits and damages, and abandon