or agents, and all such persons shall assist the board and its agents in applying said tests and in making such physical examinations whenever the board or its agents enter upon the premises where such cattle are located and makes demand therefor, or in making any retest of cattle within such area. as provided in this act. Such owner or person in possession shall account for all animals tagged in making such tests and retests, and shall submit all such cattle to the board or its agents at any time when the board or its agents visit said premises to make further tests or examinations. Such owner or person in possession shall also remove from the premises or segregate reacting cattle, or cause the same to be slaughtered as required by said board, and shall not use milk or milk products, or sell or dispose of the same, from reacting cattle unless the milk or the milk from which said products have been made has been properly pasteurized.

Approved March 28, 1941.

CHAPTER 96-H. F. No. 659

An act relating to assistant county attorneys; amending Mason's Minnesota Statutes of 1927, Section 930½.

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

Section 1. Law amended.—Mason's Minnesota Statutes of 1927, Section 9301/2, is hereby amended to read as follows:

"9301/2. County attorneys may appoint assistants in certain cases.—The county attorney of any county in this state, who has no assistant, is hereby authorized to appoint, with the consent of the county board of said county, an attorney to assist him in the performance of his duties. Such assistant shall have the same duties and be subject to the same liabilities as the county attorney, and shall hold his office during the pleasure of the county attorney. Such assistant shall be appointed in writing and before entering upon the duties of his office, shall give bond to the county in the penal sum of \$500.00, to be approved by the county board, conditioned in the same manner as the bond required of the county attorney, which bond, with his oath and appointment, shall be filed for record with the register of deeds. Such assistant county attorney shall receive no compensation from the county, but shall be paid for his services by the county attorney appointing him: provided however, that in all counties in this state having a

population of not less than 28,100 and not more than 30,600 and in which there is a city of the third class or of larger size, and in all counties in this state having a population of not less than 38,500 nor more than 41,000 according to the last federal census, and containing not less than 24 nor more than 25 full and fractional congressional townships, the county board of such county may fix the salary of the assistant county attorney appointed pursuant to the provisions of this act, and the salary when so fixed by such county board shall thereafter be paid by the county in equal monthly installments upon the warrant of the county auditor, during the period for which such salary is so fixed or during such portion thereof as the assistant county attorney shall continue in office."

Approved March 28, 1941.

CHAPTER 97—H. F. No. 731

An act relating to payment of delinquent real estate taxes. Be it enacted by the Legislature of the State of Minnesota:

- Delinquent taxes may be paid in inverse order. —In any case where taxes for two or more years are delinquent against a parcel of land, such taxes for one or more entire years, if held by the state, may be paid in the inverse order to that in which the taxes were levied, with accrued penalties, interest, and costs upon the taxes so paid, without payment of the taxes for the first of such years; provided, that such payment shall not affect the lien of any unpaid taxes or tax judgment.
- Sec. 2. Taxes collected by Sheriff to be applied in inverse order.—Whenever the sheriff shall pay into the county treasury rents collected as provided in Mason's Supplement 1940, Section 2150, and acts amendatory thereof or supplementary thereto, the same shall be applied in the inverse order to that in which such taxes were levied, crediting the same as follows: (1) against penalties, interest, and costs upon the last delinquent taxes, (2) against such taxes as levied; and the same procedure shall be followed for each year's delinquent taxes until such payments have been exhausted. Whenever, under Mason's Supplement 1940, Section 2150, a year's taxes are partially paid, interest shall be charged thereafter only upon the unpaid balance; provided, that in case of part payment of the taxes for any year, the land affected shall re-