

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:

Section 1. 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-

main, as to the unpaid balance, subject to sale, redemption, forfeiture, and all other proceedings respecting delinquent taxes in like manner as for a full year's taxes.

Approved March 28, 1941.

CHAPTER 98—H. F. No. 1032

An act relating to federal commodity stamp plans and federal commodity programs.

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

Section 1. Municipalities to co-operate with Federal Government in disposition of commodity stamps.—Any county, county welfare board, city, town, village, borough, or other subdivision of the State of Minnesota or any public relief or social welfare agency or representative of any one of them may, in the furtherance of any federal commodity or commodity stamp plan or program, assist, actively cooperate with and act as agent of the federal, state or local governments or any agency of any one of them.

Sec. 2. Municipalities to acquire and distribute stamps.—
(a) Any county, county welfare board, city, town, village, borough or other subdivision of the State of Minnesota or any agency of any one of them authorized to expend public moneys for the direct relief of the poor is hereby empowered to acquire and distribute to its poor, federal commodities and commodity stamps in lieu of other relief for the same needs, to transfer or deposit therefor cash in advance and to defray administrative expenses incurred in such acquisition and distribution including bond and insurance premiums from moneys available for direct relief and social welfare purposes.

(b) In any county operating under the township system of caring for the poor, and containing a city of the first class operating under a home rule charter, wherein there is established in such city a Board of Public Welfare for the administration of poor relief in such city, such Board of Public Welfare shall be the exclusive agency to acquire and dispose of such federal commodities and commodity stamps in such city. Such city of the first class is hereby empowered to create and establish a commodity stamp fund. Moneys for said fund shall be made available from the poor fund of such city and by contributions from federal and state funds, if any, made avail-