

credits tax may be excluded from such publication, such money and credits taxes shall not be included in such publication.

Sec. 4. Where assessed.—*The money and credits of a minor, incompetent, or other person under guardianship, shall be assessed in the taxing district where the guardianship is principally administered.*

Sec. 5. Money and credits in the hands of an estate.—*Money and credits in the hands of an estate or trust shall be assessed to the representative or trustee, as the case may be. Upon request of any representative or trustee who is about to be discharged from his trust after May 1 and before December 31 in any year, the assessor or county auditor shall determine the tax due for the current year and issue a statement thereof to the representative or trustee. The county treasurer shall accept payment of the said tax and issue his receipt therefor. The tax so paid shall be deposited in a special fund and credited, after the succeeding January 1, in the same manner as other money and credits taxes then currently payable.*

Sec. 6. Provisions severable.—*If any provision of this act, or the application thereof to any person or circumstances, is held invalid, the remainder of this act and the application of such provision to other persons or circumstances, shall not be affected thereby.*

Approved April 24, 1943.

CHAPTER 597—H. F. No. 700.

An act relating to counties, and providing for increasing the salaries of officials and employees thereof.

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

Section 1. Subdivision 1. Salaries of all county officials may be increased by board—limitations.—The salary of all county officials, deputies, and employees thereof may be increased by the Board of County Commissioners of any county, as follows:

All those now receiving \$1,500 per annum or less may be increased 15 per cent;

All those now receiving more than \$1,500 per annum, but not more than \$2,500 per annum may be increased 10 per cent;

All those now receiving more than \$2,500 per annum, but less than \$3,000 per annum may be increased five per cent;

Provided, however, that in all cases where any official, deputy or employee of the county has received an increase in salary since January 1, 1943, by action of the county board, then the amounts authorized herein shall be limited to the difference between the amounts so authorized by the county board and the amounts herein provided.

Sec. 2. Application of act.—This act shall not operate to increase the salary of any county official, deputy, or employee whose salary is set, established or otherwise increased by the 1943 session of the legislature.

Sec. 3. Effective May 1, 1943—exceptions.—The provisions of this act shall take effect as of May 1, 1943, and shall continue in effect until one year after the cessation of hostilities in the present war as declared by proper authority.

This act shall not apply to counties containing cities of the first class or to any county having a population of less than 36,000 nor more than 38,000 and having 61 full and fractional congressional townships and 59 organized townships.

Approved April 24, 1943.

CHAPTER 598—H. F. No. 754.

An act for the relief of distressed townships, authorizing the payment of certain indebtedness thereof by the executive council and appropriating money therefor.

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

Section 1. Definitions.—The term "township" as used herein shall mean an area whether larger or smaller than a congressional township which has been heretofore organized as a corporate town.

Sec. 2. What are distressed townships.—Subdivision 1. Any township which has outstanding a total bonded, warrant, judgment, and floating indebtedness exceeding 40 per cent of the assessed value of the real property upon which taxes for the year 1941 were paid during 1942 shall be deemed to be a distressed township under the provisions of this act.