

Sec. 22. **Not to affect workmen's compensation act.** This act shall not be construed as abridging, repealing or amending the laws of this state relating to the provisions of the law commonly known as the Workmen's Compensation Act.

Sec. 23. **Severable.** If any section or portion of a section of this act is declared invalid, the rest of this act shall nevertheless be and remain in full force and effect.

Sec. 24. **Effective date.** This act shall take effect and be in force from and after May 1, 1945, but benefits payable as service pensions shall not become payable or be in effect until May 1, 1947.

Sec. 25. **Not to be affected by new city classification.** A police relief association organized under the provisions of this act shall be in no way affected by a subsequent change in the population or classification of said city, and the provisions of this act shall nevertheless be in full force and effect.

Approved April 13, 1945.

CHAPTER 278—S. F. No. 939

An act to require the mailing of personal property tax statements to nonresident taxpayers and amending Minnesota Statutes 1941, Sections 276.01 and 276.04.

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

Section 1. Minnesota Statutes 1941, Section 276.01, is amended to read as follows :

276.01. **Lists to treasurer.** On or before the first Monday in January in each year, the county auditor shall deliver the lists of the several districts of the county to the county treasurer, taking therefor his receipt, showing the total amount of taxes due upon the lists. *Where names of nonresident taxpayers of the county appear in the personal property tax lists, the county auditor shall show the addresses of such taxpayers.* Such lists shall be authority for the treasurer to receive and collect taxes therein levied.

Sec. 2. Minnesota Statutes 1941, Section 276.04, is amended to read as follows :

276.04. **Notice of rates.** On receiving the tax lists from the county auditor, the county treasurer shall, if directed by the county board, give three weeks' published notice in a newspaper specifying the rates of taxation for all general purposes and the amounts raised for each specific purpose and cause to be printed on the back of all tax receipts and tax statements a tabulated statement of the rates of taxation and amounts. *Where taxpayers are not residents of the county, the county treasurer shall mail to them statements of their personal property taxes due, such statements to be mailed not later than February 15, provided, however, that the validity of the tax shall not be affected by failure of the treasurer to mail such statement.* If so directed by the county board, he shall visit places in the county as he deems expedient for the purpose of receiving taxes and the county board is authorized to pay the expenses of such visits and of preparing duplicate tax lists.

Approved April 13, 1945.

CHAPTER 279—S. F. No. 965

An act pertaining to counties and authorizing the county board of any county having a population of not less than 60,000 nor more than 100,000 inhabitants according to the last federal census to fix the salaries of the County Auditor, the County Treasurer, the Judge of Probate, the Register of Deeds, the Clerk of District Court, the County Attorney, the Superintendent of Schools and the Sheriff of such county, and authorizing the fixing of clerk hire, providing for the disposition of fees and authorizing the payment of the premiums on bonds for such offices.

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

Section 1. County board of certain counties may fix salaries. The County Board of any county having a population of not less than 60,000 nor more than 100,000 inhabitants according to the last federal census shall fix by resolution the salaries of the County Auditor, the County Treasurer, the Judge of Probate, the Register of Deeds, and the Clerk of the District Court at not more than \$4,500 per year, and the salaries of the Sheriff, County Attorney, and Superintendent of Schools at not more than \$4,000 per year. After the passage of this act these salaries may be fixed by a resolution adopted