

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

by the County Board at any regular session for the unexpired terms of said officers. Thereafter, the salary shall be fixed for each office by the County Board at the first meeting in January following the election at which such office was filled, and the salaries so set shall not be changed during the term of office to which any person was elected.

Sec. 2. **Fees credited to general revenue fund.** The fees of any such office of any such county shall be paid into the general revenue fund at the end of each calendar month and shall not constitute a part of the salary or compensation of such officers.

Sec. 3. **Board to fix salary of clerks.** The County Board of each such county shall by resolution at any regular session fix the clerk hire in the office 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. Payments in the form of salaries heretofore made and clerk hire authorized by the County Board of any such county, are hereby validated and legalized.

Sec. 4. **Bond premiums paid by county.** The premium on the bonds required by law to be furnished by the county officers and their deputies in any such county shall be paid by the county.

Sec. 5. **Purchasing agent.** The County Board in any such county may by resolution duly adopted appoint a County Purchasing Agent who shall act during the pleasure of the County Board and who shall have supervision under the direction of the County Board of the purchase and distribution of all merchandise and supplies used by any department of said county up to the amount of \$500.00. The County Board may allow such clerical help to such County Purchasing Agent as it shall deem necessary, and may provide suitable space in the County Court House for the storing and distribution of such supplies, and may prescribe rules and regulations for the management of work of such said Purchasing Agent.

Approved April 13, 1945.

CHAPTER 280—S. F. No. 993

An act relating to restrictions on the acquisition of title to real estate by corporations; amending Minnesota Statutes 1941, Section 500.22.