

work accordingly. *All complaints in reference to any assessment made after the meeting of such board, shall be heard and determined by the county board of equalization.*

Approved April 19, 1945.

CHAPTER 403—S. F. No. 728

An act relating to fees of coroners in all counties now or hereafter having a population of less than 275,000, unless otherwise fixed by special laws; amending Minnesota Statutes 1941, Section 357.11, as amended by Laws 1943, Chapter 314.

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

Section 1. Minnesota Statutes 1941, Section 357.11, as amended by Laws 1943, Chapter 314, is hereby amended so as to read as follows:

357.11. (1) **Fees of coroners.** For viewing or examining each dead body, \$10 and mileage at ten cents per mile for necessary travel, and for each additional day required, \$5.

(2) For holding an inquest, \$10 for each day's necessary attendance after the day on which the body was viewed, and mileage as above, and 15 cents per folio for writing the record, including testimony witnesses.

(3) In performing the sheriff's duties a coroner shall receive the fees allowed to the sheriff for like services.

(4) Physicians called by the coroner to make autopsies shall be allowed \$15 per day and mileage as above, and, when the county board shall be satisfied that the autopsy was attended by great and unusual difficulties, they may allow such further sum to the physicians as may be just compensation for the services. A coroner or deputy coroner, who is duly licensed and registered to practice medicine and surgery in this state, shall not be disqualified from rendering medical care or hospitalization to a recipient of public relief or being appointed an examiner in insanity or incompetency hearings, or from being compensated therefor, by virtue of holding such office. This act shall apply to all counties now having or hereafter having a population of less than 275,000 but shall not apply to any county where such fees are now fixed by special laws.

(5) *The county board of any such county may allow the reasonable and necessary expenses of any such coroner or his deputies, incurred for ambulance, telephone tolls, telegrams, or postage, solely for official business.*

Approved April 19, 1945.

CHAPTER 404—S. F. No. 811

An act authorizing an annual levy to provide funds for the construction of roads and bridges in certain counties, after the termination of World War II and providing for the use and investment of such funds.

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

Section 1. Certain counties may levy to provide road and bridge fund. In any county of this state having an area in excess of 90 full or fractional townships, a valuation in excess of \$15,000,000, a population of less than 50,000 inhabitants, the county board is authorized to make and direct a levy of not exceeding two mills, in addition to all other taxes now provided by law, beginning with the year 1945 and ending with the year 1949, to provide funds for the construction of roads and bridges after the cessation of armed hostilities in Europe.

Sec. 2. Use of fund limited. The funds thus provided, shall be used for no other purpose, but, until needed therefor, may and shall be invested and kept invested in securities approved by law as investments for trust or sinking fund.

Sec. 3. County may raise funds in other ways. Nothing herein contained shall be construed to prevent the raising of funds for such purposes in any other manner authorized by law.

Sec. 4. Effective date. This act shall take effect and be in force from and after its passage.

Approved April 19, 1945.