Sec. 5. Severable. If any part, section or provision of this act shall be found to be unconstitutional or invalid for any reason, by a court of competent jurisdiction, it shall not invalidate the remainder of the act.

Sec. 6. Effective date. The provisions of this act shall take effect as of May 1, 1945.

Approved April 23, 1945.

CHAPTER 526-S. F. No. 709

An act relating to salaries of county commissioners in certain counties.

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

Section 1. County commissioners in certain counties; salary schedule. The county commissioners, in all counties of the state with a population of less than 50,000 inhabitants and in all counties having a population of 60,000 and less than 100,000, shall receive as compensation for services rendered by them for their respective counties, annual salaries, based on the population according to the then last preceding state or federal census, the taxable valuation of real and personal property, exclusive of money and credits, as reported in the abstract of tax lists for the preceding year, and the number of full or fractional townships, as follows:

(a) In counties with a population of less than 6,500 inhabitants \$300 and \$50 for each \$1,000,000 taxable valuation or major fraction thereof, and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$500;

(b) In counties with a population of 6,500 but less than 12,000 inhabitants \$250 and \$50 for each \$1,000,000 taxable valuation or major fraction thereof, and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$550;

(c) In counties with a population of 12,000 but less than 16,000 inhabitants 200 and 50 for each 1,000,000 taxable valuation or major fraction thereof, and 5.00 for each full or fractional congressional township, with the aggregate not to exceed 700;

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(d) In counties with a population of 16,000 but less than 21,000 inhabitants \$200 and \$50 for each \$1,000,000 taxable valuation or major fraction thereof, and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$750;

(e) In counties with a population of 21,000 but less than 30,000 inhabitants \$200 and \$50 for each \$1,000,000 taxable valuation or major fraction thereof, and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$800;

(f) In counties with a population of 30,000 but less than 50,000 inhabitants \$200 and \$50 for each \$1,000,000 taxable valuation or major fraction thereof and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$1,000;

(g) In counties with a population of 60,000 or less than 100,000, the salary shall be \$1,400;

(h) The maximum to be allowed on the basis of area under the provisions of the foregoing specifications shall not exceed \$100.

Sec. 2. Present salaries in excess of schedule. In any county where the county commissioners are now receiving a higher salary under any existing Act, whether temporary or permanent, than the amount which they would receive underthe provisions of this act, such salary shall continue in force as previously established. The County Board may by resolution until July 1, 1947, increase or decrease any maximum salary of County Commissioners within the classification provided for in this act, in an amount not to exceed ten per cent thereof.

Sec. 3. Severable. If any part, section or provision of this act shall be found to be unconstitutional or invalid for any reason, by a court of competent jurisdiction, it shall not invalidate the remainder of the act.

Sec. 4. Implied repeals. Except as otherwise herein provided, all acts or parts of acts, which relate to salaries of county commissioners, in any counties in the state having a population of less than 50,000 inhabitants and in all counties having a population of 60,000 and less than 100,000, according to the last Federal census, are hereby repealed insofar as they are inconsistent with the provisions of this act.

Sec. 5. Limitation. Nothing in this act shall limit the right of any county commissioner to collect and retain any

fees, per diem payment, or other payment which he is now authorized by any other provision of law to collect and retain in addition to the stated amount of his annual salary.

Sec. 6. Validation. The salary heretofore paid any county commissioner under the provisions of any existing law, insofar as they are inconsistent with this act, which may be found to be unconstitutional or invalid for any reason, by a court of competent jurisdiction, is hereby legalized and made valid.

Sec. 7. Effective date. The provisions of this act shall take effect as of May 1, 1945.

Approved April 23, 1945.

CHAPTER 527-S. F. No. 716

An act relating to the classification of property for purposes of taxation, and amending Minnesota Statutes 1941; Section 273.13, Subdivisions 4, 6 and 7, as dmended by Laws 1943, Chapter 172, Section 1.

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

Section 1. Minnesota Statutes 1941, Section 273.13, Subdivisions 4, 6 and 7, as amended by Laws 1943, Chapter 172, Section 1, are amended to read as follows:

273.13. Classification of property. Subdivision 4. Class 3. All agricultural products, except as provided by class three 'a', and class three 'd', stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three 'd', and all real estate which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by classes one and three 'b' hereof, shall constitute class three and shall be valued and assessed at 33¹/₃ per cent of the full and true value thereof.

Subdivision 6. Class 3b. All real estate which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by class one hereof, and which is used for the purposes of a homestead, shall con-