

mums shall be increased by 1.2% thereof for each of the first 10 points increase in said Index above 169, and by 6/10 of 1% thereof for each additional point increase over 10; in districts having a population of more than 4,000 but less than 10,000, by 1.8% for each of the first 10 points of such increase above 169, and by 6/10 of 1% for each additional point increase after the first 10; in districts having a population under 4,000, by 2.2% for each of the first 10 points of such increase above 169, and by 6/10 of 1% for each additional point increase after the first 10. For all purposes of this computation, a fractional point increase shall be disregarded if less than $\frac{1}{2}$ point, and treated as one full point of [if] $\frac{1}{2}$ point, or more. Of the additional levies provided hereby, not less than \$2.00 per capita computed in accordance with Section 275.14, shall be set aside in a special fund known as the Building Rehabilitation Fund and shall be used only for the rehabilitation or reconstruction of school buildings by major repairs or changes therein, or for the payment of bonds issued for that purpose, not including ordinary current maintenance or repairs; expenditures for such major rehabilitation or such reconstruction shall not be considered current expenditures within the meaning of Subdivision 5 hereof.

Sec. 4. [Subd. 7] *Whereas the bureau of labor statistics of the United States Department of Labor is now publishing two indices showing the average cost of living; one prepared according to the method used by that bureau prior to December 15, 1950, which it terms the "old type" of index and another, based on a wider range of items which it terms the "new type," and some confusion may arise in determining the levies herein above provided for based on changes in the cost of living indices, and to avoid any such confusion in computing such levies, the county auditor shall in making such levies provided for in this section, use the so-called "old type" of indices so long as they are published by the bureau, and if the bureau ceases publication of the so-called "old type" indices the county auditor shall determine such levies by computing the cost of living using the same factors which the Department of Labor used in computing the "old type" of indices.*

Approved April 18, 1951.

CHAPTER 474—H. F. No. 510

An act relating to the compensation of assessors in cer-

tain counties containing not less than 450,000 inhabitants; amending Minnesota Statutes 1949, Section 273.04.

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

Section 1. Minnesota Statutes 1949, Section 273.04, is amended to read:

273.04 Assessors, compensation. In all towns, villages, and cities other than cities of the first class and cities now or hereafter having home rule charters containing provisions in conflict with this section which are situated in counties having not less than 450,000 inhabitants and an assessed valuation, including money and credits, of more than \$450,000, the assessor and each deputy assessor of each such town, village, and city, shall be entitled to a rate of compensation established by the governing body, of not less than \$7.50 and not more than \$12.50 for each day's service necessarily rendered by him, the sum of \$7.50 not exceeding 120 days in any one year, and mileage at the rate of seven cents per mile for each mile necessarily traveled by him in going to and returning from the county-seat of such county to attend any meeting of the assessors of such county which may be legally called by the commissioner of taxation and also for each mile necessarily traveled by him in making his return of assessment to the proper officer of such county. When the county auditor or county supervisor of assessors shall direct an assessor to perform work additional to the work performed within the 120-day period, the assessor shall be paid for such additional work at the rate of \$1.20 per hour, but not to exceed \$200 in addition to the compensation hereinbefore provided. When the county auditor or county supervisor of assessors shall instruct an assessor to perform work in addition to the 120-day period and where the assessor has exceeded an amount of \$200 in addition to the compensation provided for work performed outside of the 120-day period, such assessor shall be reimbursed at the rate of \$1.20 per hour by the county auditor from county funds.

The duties of the assessor in such towns, villages, and cities shall be as now prescribed by law, and shall be performed between the first Monday in April and the last Monday in July of each year.

Approved April 18, 1951.