

(1) In all criminal cases where the defendant is brought into court, immediately pleads guilty and is sentenced, \$5.00;

(2) In all criminal cases where the defendant waives a preliminary examination, \$10;

(3) In all criminal cases where the defendant demands trial or preliminary examination by the court or jury, \$15;

(4) In all civil cases, a fee of \$3.00 shall be deposited with the clerk at the time of the commencement of the action;

(5) In all civil cases upon the entry of judgment, \$5.00;

(6) In all civil cases upon the trial by the court or jury, \$15.

Approved April 18, 1951.

CHAPTER 477—H. F. No. 1464

[Not Coded]

An act relating to water lines and financial affairs of certain towns; amending Laws 1949, Chapter 465, Section 13.

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

Section 1. Laws 1949, Chapter 465, Section 13, is amended to read:

Sec. 13. **Tax levy.** The town board of any town issuing bonds pursuant to the authority of this act shall at the time of the issuance thereof by resolution, provide for a levy for each year until the principal and interest on such bonds are paid of a direct annual tax in an amount sufficient to pay the principal and interest thereon when and as such principal and interest becomes due. The tax levy shall be irrevocable until all such bonds are paid. Sixty-five per cent of the amount so required to be levied to pay principal and interest shall be levied as a special tax in addition to the annual tax levies now

permitted in such towns under the provisions of Minnesota Statutes, Section 275.32, and all other tax limitations affecting such town and 35 per cent shall be levied within the limitations of said section 275.32 and any amendments thereof, *but the town board of any such town may levy a tax to pay the principal and interest due and owing on such bonds in the years 1951, 1952, and 1953 as a special tax, in addition to the amount of tax levy now permitted by law in such towns. For the payment of principal and interest on such bonds due in the year 1951, the town board may issue and sell certificates of indebtedness in the year 1951, payable not later than February 1, 1952, which certificates of indebtedness shall be paid through a tax levy by such town board made in the year 1951, and levied as a special tax which shall be in addition to the annaul tax levy now permitted by law in such towns.*

Approved April 18, 1951.

CHAPTER 478—H. F. No. 1506

An act relating to the powers and duties of the commissioner of taxation; amending Minnesota Statutes 1949, Section 270.02, Subdivision 2.

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

Section 1. Minnesota Statutes 1949, Section 270.02, Subdivision 2, is amended to read:

270.02 Subd. 2. **Powers, organization, assistants.** Subject to the provisions of this chapter and other applicable laws the commissioner shall have power to organize the department with such divisions and other agencies as he deems necessary and to appoint *two* deputy commissioners, a department secretary, directors of divisions, and such other officers, employees, and agents as he may deem necessary to discharge the functions of the department, define the duties of such officers, employees, and agents, and delegate to them any of his powers or duties, subject to his control and under such conditions as he may prescribe. Appointments to exercise delegated power shall be by written order filed with the secretary of state.

Approved April 18, 1951.