be computed pro rata by the month, and to be equal to  $\frac{1}{12}$  of the annual tax paid for each month of the year remaining.

No refund, however, shall be made if the aircraft is permanently destroyed or removed from the state after September 30. In order to secure such refund, the aircraft owner shall submit a verified statement that such aircraft has either been sold out-of-state or destroyed, the date of such sale or destruction and such other information as the commissioner may require. No refund shall be made if application is not made within six months after the date the aircraft was sold out-of-state or destroyed.

Approved April 8, 1963.

## CHAPTER 189-S. F. No. 719

[Not Coded]

An act relating to the salaries of the county auditor and county treasurer of Rock county.

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

- Section 1. Rock county; auditor's and treasurer's salaries. The salaries of the county auditor and the county treasurer of Rock county may be fixed by the county board at not less than \$6,000 nor more than \$7,200 per year, retroactive to January 1, 1963.
- Sec. 2. Nothing in this act shall be construed as limiting the provisions of Minnesota Statutes, Section 375.43, relating to cost of living salary adjustments for such officers, or the right of such officers to collect and retain fees, per diem payments, or any other payment which they are authorized to collect in addition to the amount of their monthly salaries.
- Sec. 3. This act is effective when approved by a majority of the county board of Rock county and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 8, 1963.

Changes or additions indicated by italics, deletions by strikeout.