

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

Section 1. **[271.001] Tax court; change of name.** *The name of the board of tax appeals is hereby changed to the tax court. The tax court shall exercise all powers and duties vested in or imposed on the board of tax appeals as existing and constituted immediately prior to the enactment of this section.*

Sec. 2. Minnesota Statutes 1961, Section 271.01, Subdivision 4, is amended to read:

Subd. 4. **Compensation.** Each member of the ~~board~~ *tax court* shall receive ~~\$25~~ *\$45* per day as *full compensation* for time spent in the performance of his duties, but not exceeding compensation for 150 days in any calendar year, or a proportionate amount for a fraction of a year. He shall also receive his actual and necessary expenses paid or incurred in the performance of his duties.

Sec. 3. *The revisor of statutes shall substitute the words "tax court" for the words "board of tax appeals" and the word "board" when it refers to the board of tax appeals wherever they appear in the statutes.*

Approved May 25, 1965.

CHAPTER 699—S. F. No. 245

[Not Coded]

An act relating to the salary of the auditor of Pope county.

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

Section 1. **Pope county; auditor; salary.** Notwithstanding the provisions of any other law to the contrary, the annual salary of the county auditor of Pope county shall be set by the board of county commissioners in an amount not to exceed \$6,200 per year.

Sec. 2. The aforesaid salary shall constitute the base salary and the auditor shall be entitled to any cost of living increases hereafter granted under the provisions of Minnesota Statutes, Section 375.43, and acts amendatory thereof or supplementary thereto.

Sec. 3. Nothing contained in section 1 shall be construed as limiting the right of the auditor to collect and retain fees, per diem payments, or any other payment which he is now authorized to collect in addition to the stated amount of his monthly salary.

Changes or additions indicated by italics, deletions by strikeout.

Sec. 4. This act takes effect when approved by the county board of Pope county and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 25, 1965.

CHAPTER 700—S. F. No. 318

[Not Coded]

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

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

Section 1. **Cottonwood county; officials; salaries.** Notwithstanding the provisions of any other law to the contrary, the annual salary of the county auditor and county treasurer of Cottonwood county shall each be set by the board of county commissioners in an amount not less than \$6,500 nor more than \$7,500 per year.

Sec. 2. The aforesaid salary shall constitute the base salary and the auditor and treasurer shall be entitled to any cost of living increases hereafter granted under the provisions of Minnesota Statutes, Section 375.43, and acts amendatory thereof or supplementary thereto.

Sec. 3. Nothing contained in section 1 shall be construed as limiting the right of the auditor and treasurer to collect and retain fees, per diem payments, or any other payment which they are now authorized to collect in addition to the stated amount of their monthly salary.

Sec. 4. This act takes effect when approved by the county board of Cottonwood county and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 25, 1965.

CHAPTER 701—S. F. No. 1350

An act relating to the state employees retirement association; amending Minnesota Statutes 1961, Section 352.38, Subdivision 1.

Changes or additions indicated by italics, deletions by ~~strikeout~~.