the secretary of each such cemetery the apportionment of interest due such cemetery, together with a statement of the total amount of funds received by the county treasurer under the terms of this act during the preceding year closing on January 1 of each year and also a statement of the total amount of such permanent care and improvement fund belonging to such cemetery.

Sec. 14. Auditor to pay interest to treasurer of board.—That on and after the first day of March of each and every year, if the board of each such cemetery shall have made its report and deposited the excess of interest as provided in section 11 of this act, and not otherwise, the county treasurer, under the warrant of the county auditor, shall pay to the treasurer of the board of directors of each cemetery acting under the provisions of this act its apportioned share of the interest from such cemetery fund.

Sec. 15. Board of audit to examine fund-File statement.-The first time in each year that the board of county auditors of any such county shall examine and audit the accounts, books, and vouchers of the county treasurer of said county, it shall make an examination of the county cemetery fund of said county. statement of the condition of this fund shall be published as provided by section 846, General Statutes, 1913, at the expense of the cemetery fund, which shall show the total of all moneys received under the provisions of this act during the preceding calendar year and a statement of the total amount then in such county cemetery fund on the first day of said calendar year, and the amount and kind of securities in which such fund is invested and a statement of the amount of interest collected on said fund during said year; provided, however, that this act shall not apply to any County in this State having a population of 50,000 or more according to the last United States census.

Sec. I6. This act shall take effect and be in force from and after its passage.

Approved April 13, 1921.

CHAPTER 248-S. F. No. 457.

An act to amend Section 7083, General Statutes, 1913, relating to liens for threshing grain.

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

Section 1. Liens for threshing grain.—That section 7083, General Statutes, 1913, be and the same hereby is amended so as to read as follows:

"7083. Within *twenty* days after such threshing is completed the claimant of such lien shall file with the Register of Deeds of the county in which it was done a verified statement of the amounts and kinds of grain threshed, the time and place of doing the same, giving the first and last days thereof, the rates per bushel and the total charge therefor, the amounts paid thereon, if any, and the balance due, the name of the reputed owner and of the person requesting the work to be done, and a notice that a lien is claimed for the amount remaining unpaid. A certified copy of such statement shall authorize the seizure and sale of so much of the grain covered by the lien as may be necessary to satisfy the same, with reasonable costs and expenses; but such seizure must be made, or an action to foreclose be commenced, within six months after such filing. So far as applicable thereto, the laws relating to the enforcement of chattel mortgages shall govern the foreclosure of liens hereunder. Any person secreting or disposing of property covered by such lien, without the consent of the lienholder, shall be guilty of a misdemeanor, the minimum penalty whereof shall be a fine of twenty-five dollars."

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 13, 1921.

CHAPTER 249-S. F. No. 512.

An act to amend Section 253, General Statutes of Minnesota 1913, relating to the reimbursement of judges of the district court for amounts paid out for railway, traveling and hotel expenses while absent from their places of residence in the discharge of their official judicial duties, and providing for the payment of amounts paid out for postage, expressage and stationery.

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

Section 1. Expenses of judges of district court.—The judges of the district court shall be paid, in addition to the amounts now provided by law, all sums they shall hereafter pay out as necessary railway, traveling and hotel expenses while absent from their places of residence in the discharge of their official duties. (And all sums they shall necessarily hereafter pay out for telephone tolls, postage, expressage and stationery, including printed letter heads and envelopes, for official business.) Each judge shall file quarterly with the state auditor an itemized statement, verified by him, of all such expenses actually paid by him during the preceding quarter, which shall be audited by said state auditor and paid upon his warrant.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 13, 1921.

248]