more than one guard shall be allowed for one prisoner, and one additional guard for every two additional prisoners; provided, that in all counties of the state wherein the compensation of the sheriff is upon a fee basis, such sheriff shall also receive a per diem of three dollars (\$3.00) per day for each day necessarily consumed in conveying prisoners to the prison or reformatory. All bills shall be rendered in writing, fully itemized and verified by oath, and accompanied by the receipt of the warden of the prison or the superintendent of the reformatory, for the delivery of such convict or convicts, in form to be prescribed by the state auditor.

\$15,000 appropriated.—Sec. 2. There is hereby appropriated out of any funds of the state treasury, not otherwise appropriated, the sum of fifteen thousand dollars (\$15,000) to pay the necessary expenses incurred under section one of this act for the two fiscal years ending July 31st, 1908, and July 31st, 1909.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved March 12, 1909.

CHAPTER 71-H. F. No. 471.

An Act fixing and regulating the appointment and compensation of deputies and clerks in the offices of county treasurer and county auditor in counties having, or which may hereafter have, a population of over 100,000 and less than 200.000 inhabitants.

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

Salaries of deputies, clerks, etc., not to exceed \$15,000 per annum in treasurer's office.—Section 1. The treasurer of each county of this state having or which may hereafter have a population of over 100,000 and less than 200,000 inhabitants, shall appoint and employ such deputies, clerks, and other employees as may be necessary for the proper performance of the duties of his office, and at such reasonable compensation as may be fixed and determined by such treasurer, and approved by the board of county commissioners, but the total amount to be paid to, or used for such deputies, clerks and other employees, shall not exceed in any one year the total sum of \$15,000, and such salaries shall be payable in equal monthly installments out of the county treasury.

Salaries of deputies and clerks in auditor's office not to exceed \$22,000 per annum.—Sec. 2. The auditor of each county of this state having, or which may hereafter have, a population of

over 100,000 and less than 200,000 inhabitants, shall appoint and employ such deputies, clerks and other employees as may be necessary for the proper performance of the duties of his office, and at such reasonable compensation as may be fixed and determined by such auditor, and approved by the board of county commissioners, but the total amount to be paid to, or used for such deputies, clerks and other employees, shall not exceed in any one year the total sum of \$22,000.

And such salaries shall be payable in equal monthly installments out of the county treasury.

Sec. 3. All acts and parts of acts, whether general or special. inconsistent herewith are hereby repealed.

Approved March 12, 1909.

CHAPTER 72-S. F. No. 208.

An Act to amend Section One (1) of Chapter Two Hundred Ten (210) of the General Laws of the State of Minnesota for 1903, to authorize county commissioners to grant additional salary to county auditors in certain cases.

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

Auditor's salary not to exceed \$1,800 per annum.—Section 1. That in counties having a population of not less than twenty-seven thousand (27,000) inhabitants where the annual salary of the county auditor is arbitrarily fixed by special law at twelve hundred (1.200) dollars or less, the county commissioners may grant such county auditor an additional sum not to exceed six hundred (600) dollars annually.

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

Approved March 15, 1909.

CHAPTER 73.—S. F. No. 209.

An Act to amend Section One (1) of Chapter One Hundred Twelve (112) of the General Laws of the State of Minnesota for 1901, providing for additional compensation for county treasurers in certain cases.

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

Treasurer's salary not to exceed \$1,800 per annum.—Section 1. In all counties having a population of twenty-seven thousand (27,000) or over, and where the salary of the county treas-