

## CHAPTER 445—H. F. No. 517.

*An act to amend Section 2302, General Statutes, 1913, as amended by Chapter 73, Laws 1917, relating to the rate of taxation of mortgages of real property.*

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

Section 1. **Rate of tax on mortgages.**—That section 2302, General Statutes, 1913, as amended by chapter 73, Laws 1917, be and the same hereby is amended so as to read as follows:

"2302. A tax of fifteen cents is hereby imposed upon each hundred dollars, or fraction thereof, of the principal debt or obligation which is, or in any contingency may be, secured by any mortgage of real property situate within the state executed and delivered after the passage and approval hereof and recorded or registered hereafter; provided that any such mortgage heretofore executed and delivered shall not be recorded or registered without payment of the tax originally stipulated in section 2 hereof as originally enacted; provided further that if any such mortgage shall described any real estate situate outside of this state, such tax shall be imposed upon such proportion of the whole debt secured thereby as the value of the real estate therein described situate in this state bears to the value of the whole of the real estate described therein, as such value shall be determined by the state auditor upon application of the mortgagee; and provided further that if the maturity of any portion of said debt secured by the said mortgage, as therein stipulated, shall be fixed at a date more than five years *and sixty days* after the date of said mortgage, then and in that case the tax to be paid on such portion shall be at the rate of twenty-five cents on each hundred dollars or fraction thereof.

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

Approved April 23, 1921.

## CHAPTER 446—H. F. No. 545.

*An act, relating to clerk hire of treasurers and auditors in certain counties.*

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

Section 1. **Clerk hire in office of county auditors and treasurers in certain counties.**—In each county of this state containing not less than fifty-five nor more than fifty-seven congressional or fractional townships, and having an assessed valuation of more than \$8,000,000 and less than \$12,000,000, according to the assessment of the last preceding year, the county auditor

shall be allowed as clerk hire such sum, not exceeding one-third of one mill for each dollar of such assessed valuation, and the county treasurer shall be allowed as clerk hire such sum, not exceeding one-fourth of one mill for each dollar of such assessed valuation, as may be fixed and determined by the board of county commissioners of the county. The clerk hire provided for by this act shall be paid monthly out of the county treasury upon the order of the county auditor and the county treasurer.

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

Approved April 23, 1921.

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CHAPTER 447—H. F. No. 548.

*An act to amend Section 1016 General Statutes 1913 as amended by Chapter 245, Laws of 1919, relating to expenses incurred by the county superintendent of schools.*

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

Section 1. Expense of county superintendent of schools.—Section 1016 General Statutes 1913 as amended by Chapter 245, Laws of 1919, is hereby amended to read as follows:

"1016. The County Board of each county of the State of Minnesota shall audit and if found correct, allow duly itemized and verified claims of the County Superintendent of Schools for actual and necessary traveling expenses, incurred by him or his assistants in the discharge of their official duties. If the County Superintendent of schools or his Assistant uses his own automobile or other conveyance owned by him in the performance of his official duties, the County Board shall likewise allow him therefore *not less than ten (10) cents* per mile for each mile necessarily traveled in such automobile or other conveyance in the performance of his official duties.

Sec. 2. Effective Jan. 1, 1922.—This act shall be in force from and after January 1, 1922.

Approved April 23, 1921.

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CHAPTER 448—H. F. No. 593.

*An act authorizing cities of the first class to grant park and parkway lands or the use thereof to the University of Minnesota.*

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

Section 1. Cities of first class may grant use of park to State University.—Any city of the first class is hereby authorized, act-