

County Auditor it shall be the duty of such Auditor to extend upon the tax roll of each year the amount of such assessment or installment thereof, as the case may be, and the amount of interest which will become due on the first day of January of the following year as shown by said certified statement against the different lots or parcels of land therein described, and such amounts when so extended each year shall be carried into the tax becoming due or payable in January of the following year, and enforced and collected in the manner provided for the enforcement and collection of the state and county taxes and the assessments and interest paid to the County Treasurer shall be paid over by him to the Treasurer of such city, village or borough upon the apportionment of general taxes, but in case such assessments or installments thereof are to cover payments due for a district or joint district sewer outlet as herein provided, then such payments shall be applied on same. Provided that any person named at any time before the transmission of the certified statement of the clerk or recorder of such city, village or borough to the County Auditor pay such special assessment as to any lot, piece or parcel of land affected thereby, together with the interest accrued thereon at the date of such payment, to the city, village or borough treasurer, and receive the proper receipt therefor, and the clerk or recorder of the said city, village or borough shall upon the presentation of such receipt from said city, village or borough treasurer, cancel upon the special assessment roll the special assessments so paid.

Provided further, that any person may pay any such assessment with accrued interest thereon after the same has been so certified to the County Auditor, provided the tax roll containing such assessment has not in due course been delivered to the county treasurer for collection and the receipt of such city, village or borough treasurer shall be sufficient authority upon presentation to the county auditor for him to mark such assessment "paid" upon his roll, but after the roll has been delivered to the county treasurer for collection, the said assessment must be paid to him, with the penalties allowed by law.

The same penalties and interest shall attach and be collected by the county treasurer on assessment as upon general taxes, which penalties and interest shall belong to the city, village or borough and to be turned over by the county treasurer to the city, village or borough with the assessments.

Approved April 7, 1925.

CHAPTER 146—H. F. No. 1198.

An act to amend Section 837, General Statutes of 1923, relating to the salary and clerk hire in the office of county auditors in certain counties.

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

Section 1. **Salaries and clerk hire in office of county auditors.**—That Section 837, General Statutes of Minnesota for 1923, be amended so as to read as follows:

“Sec. 837. County Auditors shall receive in full compensation for all services rendered by them in their official capacity annual salaries, regulated by the assessed valuation of real and personal property for purposes of taxation in their respective counties as fixed by state board of equalization for the preceding year as follows:

1. In counties where such valuation does not exceed four million dollars, twelve hundred dollars.

2. In counties where such valuation is more than four million dollars and does not exceed six million dollars, fifteen hundred dollars.

3. In counties where such valuation is more than six million dollars and does not exceed ten million dollars, two thousand dollars.

4. In counties where such valuation is more than ten million dollars and does not exceed twenty-six million dollars, twenty-five hundred dollars.

5. In counties where such valuation is more than twenty-six million dollars and does not exceed forty million dollars, three thousand dollars. The county auditor shall be allowed for clerk hire one-fifth of one mill on each dollar of assessed valuation, not exceeding five million dollars; and on all sums in excess of five million dollars one-tenth of one mill on each dollar; to be paid monthly out of the county treasury upon the order of the county auditor, accompanied by his certificate that the service has been rendered and no allowance for such clerk hire shall be made or received in any case except for services actually rendered: Provided, that this section shall not apply to counties having a population of more than forty thousand, nor to any county where such salary or clerk hire is now fixed by special law, *or by any law classifying counties otherwise than according to their assessed valuation alone, and provided further that this section shall not reduce the salary or clerk hire in the office of County Auditors during the term for which he is or was elected.*”

This act shall not be construed as expressly or impliedly repealing any act previously enacted at the 1921 session of the legislature of the state of Minnesota, which deals with the subject matter herein referred to.”

Approved April 7, 1925.