Section 1. Hail insurance.—Every policy of insurance against damage by hail issued by any company, however organized, shall provide as follows: "In case of loss under this policy, and failure of the parties to agree as to the amount of such loss, it is mutually agreed that such amount shall be referred to three disinterested men, the company andthe insured each choosing one out of three persons named by the other, the third being selected by such two. The written award of a majority of such referees shall be final and conclusive upon the parties as to amount of loss, and such reference, unless waived by the parties, shall be a condition precedent to any right of action to recover for such loss, and no suit for the recovery of any claim by virtue of this policy shall be sustained unless commenced within six months after the loss occurred;" and shall also provide the form, manner . and length of notice to be given to the company by the insured of any loss sustained.

Approved April 23, 1927,

CHAPTER 420-S. F. No. 1278.

An act entitled an act to amend Section 824, General Statutes of Minnesota for 1913 as amended by Chapter 133, Session Laws of Minnesota for 1915, as amended by Chapter 474, Session Laws of Minnesota for 1917, as amended by Section 1, Chapter 304, Session Laws of Minnesota for 1919, as amended by Section 1, Chapter 336, Session Laws of Minnesota for 1921, as amended by Section 1, of Chapter 307, Session Laws of Minnesota for 1923; to amend Sections 874 and 875, General Statutes of Minnesota for 1913, as amended by Chapter 135, Session Laws of Minnesota for 1915, as amended by Chapter 472, Session Laws of Minnesota for 1917, as amended by Section 2, Chapter 304, Session Laws of Minnesota for 1919, as amended by Section 2, of Chapter 336, Session Laws of Minnesota for 1921, as amended by Section 2 of Chapter 307, Session Laws of Minnesota for 1923, as amended by Chapter 372, Session Laws of Minnesota for 1925; to amend Section 12, Chapter 289. Session Laws of Minnesota for 1923; to amend Section 6, of Chapter 492 of Session Laws of Minnesota for 1921; to amend Section 1, Chapter 80, Session Laws of Minnesota for 1911, as amended by Chapter 190, Session Laws of Minnesota for 1913, as amended by Section 1, Chapter 83, Session Laws of Minnesota for 1915, as amended by Section 8, Chapter 304. Session Laws of Minnesota for 1919, as amended by Section 9, Chapter 336, Session Laws of Minnesota for 1921, as amended by Section 6, Chapter 307, Session Laws of Minnesota for 1923,

and to amend Section 5 of Chapter 397, Session Laws of Minnesota for 1917, relating to the salaries of certain county officers and employees in all counties in this state having or which may hereafter have a population of not less than 220,000 and not more than 330,000 inhabitants.

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

Section 1. Salary of county auditor and employees in certain counties.—That Section 824 General Statutes of Minnesota for 1913 as amended by Chapter 133, Session Laws of Minnesota for 1915, as amended by Chapter 474 Session Laws of Minnesota for 1917, as amended by Section 1, Chapter 304, Session Laws of Minnesota for 1919, as amended by Section 1, of Chapter 336, Session Laws of Minnesota for 1921, as amended by Section 1 of Chapter 307 Session Laws of Minnesota for 1923; be amended to read as follows:

"That in all counties in this state that now have or may hereafter have a population, according to the last computed state or national census, of not less than two hundred and twenty thousand (220,000) inhabitants and not more than three hundred and thirty thousand (330,000) inhabitants, the salary of the County Auditor shall be and is hereby fixed at the rate of four thousand five hundred dollars (\$4,500.00) per annum; and in each of such counties the county auditor shall appoint and employ one chief deputy who shall be paid at the rate of two thousand eight hundred dollars (\$2,800.00) per annum, one deputy and commissioners clerk who shall be paid at the rate of two thousand one hundred dollars (\$2,100.00) per annum; one deputy and bookkeeper who shall be paid two thousand one hundred dollars (\$2,100.00) per annum; one chief clerk who shall be paid at the rate of one thousand nine hundred dollars (\$1,900.00) per annum; one draftsman who shall be paid at the rate of two thousand dollars (\$2,000.00) per annum; one deputy who shall be paid at the rate of one thousand nine hundred dollars (\$1,900.00) per annum; one settlement clerk and assistant bookkeeper who shall be paid at the rate of one thousand eight hundred dollars (\$1,800.00) per annum; three counter deputies who shall be paid at the rate of one thousand six hundred dollars (\$1600.) per annum; Four general clerks who shall be paid at the rate of one thousand five hundred seventy-five dollars (\$1575.00) per annum; one stenographer and comptometer operator who shall be paid at the rate of one thousand two hundred dollars (\$1200.) per annum; which above named salaries shall be paid out of the county treasury in equal monthly installments, except as hereinafter provided.

Provided that any such county auditor shall have authority to command and employ, without additional compensation to that of such deputy or other employee's usual compensation and when and as often and to such extent as said county auditor may deem proper, the services of any deputy or other employee in said county auditor's office for any work in said office, whether or not such work be the usual work of such deputy or other employee, or be partly or wholly the usual

or proper function of some other deputy or employee.

And provided further, that any such county auditor may during any year, at his discretion and as often and for as long as he sees fit, reduce the number of said four general clerks, and that the salary amounts which may be saved, together with whatever has been saved during such year through necessary vacancies, among other deputies, clerks and assistant of said county auditor's office, and to any extent needful in said county auditor's judgment, be used in same year by him in hiring extra clerks at the same rate of pay, respectively, as each of said general clerks, for any of the regular work of his office when the same is greater or more hurried than is common throughout the year.

Sec. 2. Salary of county treasurer and employees in certain counties.—That Sections 874 and 875, General Statutes of Minnesota for 1913, as amended by Chapter 135, Session Laws of Minnesota for 1915, as amended by Chapter 472, Session Laws of Minnesota for 1917, as amended by Section 2, Chapter 304, Session Laws of Minnesota for 1919, as amended by Section 2, of Chapter 336, Session Laws of Minnesota for 1921, as amended by Section 2 of Chapter 307, Session Laws of Minnesota for 1923, as amended by Chapter 372, Session Laws of Minnesota for 1923, be amended so as to read as follows:

"The County Treasurer of each county in this state having or which may hereafter have a population of not less than two hundred and twenty thousand (220,000) and not more than three hundred and thirty thousand (330,000) inhabitants, shall be paid a salary of four thousand five hundred dollars

(\$4,500.00) per annum;

The county treasurer of such county shall appoint and employ one chief deputy who shall be paid the sum of two thousand eight hundred dollars (\$2,800.00) per annum; one deputy who shall have charge of the statement department, who shall be paid the sum of one thousand seven hundred dollars (\$1,700.00) per annum; one deputy who shall have charge of the settlement and collection registers, who shall be paid the sum of seventeen hundred dollars (\$1,700.00) per annum; four clerks who shall be paid the sum of one thousand five hundred seventy-five dollars (\$1,575.00) per annum; and four clerks who shall be paid the sum of one thousand five hundred (\$1,50.) per annum; one cashier or teller who shall be paid the sum of twenty-three hundred dollars (\$2,300.00) per annum; one assistant cashier or teller who

shall be paid the sum of one thousand six hundred dollars (\$1,600.00) per annum; one deputy who shall have charge of the inheritance and mortgage collections, who shall be paid the sum of one thousand six hundred fifty dollars (\$1,650.00) per annum; one accountant or bookkeeper, who shall be paid the sum of two thousand dollars (\$2000.00) per annum; one stenographer who shall be paid the sum of fourteen hundred dollars (\$1400.00) per annum; one transfer clerk who shall be paid the sum of fifteen hundred dollars (\$1500.00) per annum.

He may also employ such other additional or extra help as the business may require during each year, providing that no such other person or extra help so employed shall be paid compensation greater than at the rate of one hundred dollars (\$100.00) per month, and that the entire compensation for such extra help shall not exceed six thousand dollars (\$6,000.00) in any one year. Any of said six thousand dollars (\$6,000.00) appropriated for such extra help remaining unexpended in any one year shall be turned back to the general fund.

Sec. 3. Salary of probation officer in certain counties.— That Section 12. Chapter 289, General Laws 1923, be and the same is hereby amended so as to read as follows:

"The chief probation officer shall receive three thousand dollars (\$3000.) per annum, the assistant probation officer shall receive two thousand (\$2000.00) per annum. All other deputy probation officers who have served as such probation officers for more than two years shall receive sixteen hundred dollars (\$1600.) per annum and all other deputy probation officers who have served as such probation officers for more than one year, shall receive thirteen hundred dollars (\$1300.) and all other such deputy probation officers shall receive one thousand dollars (\$1000.) per annum and all stenographers who have served for more than two years shall receive twelve hundred dollars (\$1200.) per annum and all other stenographers shall receive one thousand dollars (\$1000.00) per annum.

Sec. 4. Salary of county attorney and assistants in certain counties.—Section 6 of Chapter 492, Session Laws of Minnesota for 1921, as amended by Chapter 63, Session Laws of Minnesota for 1923, be amended to read as follows:

"The salary of the County Attorney of each county of this state having a population of not less than two hundred twenty thousand (220,000) and not more than three hundred thirty thousand (330,000) inhabitants, shall be five thousand dollars (\$5000.00) per annum. Such county attorney shall appoint and employ one assistant known as first assistant county attorney, who shall be paid a salary of three thousand six hundred dollars (\$3600) per annum; one assistant known as attorney for the Board

of County Commissioners, who shall be paid a salary of three thousand six hundred dollars (\$3600.) per annum; one assistant known as second assistant county attorney, who shall be paid a salary of three thousand dollars (\$3000.00) per annum; one assistant known as third assistant county attorney, who shall be paid a salary of twenty-two hundred dollars (\$2200) per annum; one investigator who shall be paid a salary of two thousand dollars (\$2000) per annum; said investigator shall be a peace officer and shall have all the powers now possessed or hereafter to be possessed by any peace officer, police officer, sheriff or deputy sheriff, including the power to make arrests with or without warrants, such investigator shall be under the sole and exclusive jurisdiction of the county attorney; one stenographer who shall be paid a salary of fifteen hundred dollars (\$1500) per annum.

Salary of clerk of court and assistants in certain counties.-That Section 1, Chapter 80, Session Laws of Minnesota for 1911, as amended by Chapter 190, Session Laws of Minnesota for 1913, as amended by Section 1, Chapter 83, Session Laws of Minnesota 1915, as amended by Section 8, Chapter 304, Session Laws of Minnesota 1919, as amended by Section 9, Chapter 336, Session Laws of Minnesota for 1921, as amended by Section 6, Chapter 307, Session Laws of Minnesota for 1923, be and the same is hereby amended to

read as follows:

"The salary of the clerk of the District Court of each county in this state having, or which may hereafter have, a population of not less than two hundred and twenty thousand (220,000) and not more than three hundred and thirty thousand (330,000) inhabitants, shall be the sum of four thousand five hundred dollars (\$4500) per annum.

Such clerk of the district court may appoint and employ one chief deputy who shall be paid the sum of twenty-eight hundred dollars (\$2800) per annum; one deputy clerk who shall be paid the sum of two thousand one hundred fifty dollars (\$2150) per annum; one deputy clerk who shall be paid the sum of .two thousand and fifty dollars (\$2050) per annum; one deputy clerk who shall be paid the sum of nineteen hundred fifty dollars (\$1950) per annum; nine deputy clerks who shall each be paid the sum of sixteen hundred twenty dollars (\$1620) per annum; one clerk to be known as the assignment clerk, who shall be paid a salary of nineteen hundred twenty dollars (\$1920) per annum."

Sec. 6. Salary of bailiff of juvenile court in certain counties. -That Section 5, Chapter 397, General Laws of Minnesota for 1917 be and the same is hereby amended to read as follows: "In all counties of this state having, or which hereafter shall have a population of not less than two hundred twenty thousand (220,00) and not more than three hundred thirty thousand (330,-

000) inhabitants, a bailiff of the juvenile court may be appointed by the judge of the court. He shall serve four years, unless removed by the said judge for cause, and shall be in attendance at all sessions of the court, make and serve all summons, writs, warrants and processes issued out of the court and perform such other duties as may be directed by the judge. He shall have all the authority of a deputy sheriff and when his services are not required by the juvenile court, he may, with the consent of the court, be called upon by the sheriff to serve as such deputy. In case of his absence, the sheriff shall, upon request of the judge, assign a deputy to perform his duties. The bailiff shall receive a salary of one thousand six hundred dollars (\$1600) per annum; which sum shall include all expenses incurred by him in the performance of his duties within the county.

Approved April 23, 1927.

CHAPTER 421—H. F. No. 116

An act to amend Section 3347, General Statutes 1923, relating to taxation of insurance companies.

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

Section 1. Taxation.—That Section 3347, General Statutes 1923, be and the same hereby is amended so as to read as follows:

"3347. Every domestic and foreign company, except town and farmers' mutual insurance companies and domestic mutual insurance companies other than life shall pay to the state treasurer on or before April 30, annually, a sum equal to 2 per cent of the gross premiums less return premiums on all direct business received by it in this state, or by its agents for it, in cash or otherwise, during the preceding calendar year, and if unpaid by said date a penalty of 10 per cent shall accrue thereon, and thereafter such sum and penalty shall draw interest at the rate of 1 per cent per month until paid. 'Return premiums' as used in this section shall mean any dividend and any unused or unabsorbed portion of premium deposit or assessment that shall be applied toward the payment of any premium, premium deposit or assessment due from the policyholder or member upon a continuance or renewal of the insurance on account of which such dividend was earned or premium deposit or assessment paid, and also any portion of premium returned by the company upon cancellation of a policy or membership, except surrender values paid upon the cancellation and surrender of policies or certificates of life insurance.

In the case of every domestic company such sums shall be in lieu of all other taxes, except those upon real property,