or president of village council and recorder or the mayor of such city of the third or fourth class and the clerk thereof as the case may be shall certify to the county auditor a statement showing when, for what purpose, the amount and to whom expense was incurred by such town, village or city of the third or fourth class in the care of each named pauper. The county auditor shall lay such statement before the county board at its meeting next following the receipt thereof. Of such annual expense seventy-five per cent of the amount in excess of one mill on the taxable value of property in such town, village or city of the third or fourth class shall be a claim against the county, and if such statement is deemed by the county board to be correct, the same, to the extent herein prescribed, shall be allowed and paid by the county to the treasurer of such town, village or city of the third or fourth class who shall credit the sum so paid to the poor fund of the town, village or city of the third or fourth class."

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

Approved March 16, 1927.

## CHAPTER 50—S. F. No. 866

In act to fix the salary of County Auditors in counties in this State containing twenty-four (24) Congressional Townships with an acreage of not to exceed five hundred fifty-five thousand (555,000) acres and not less than five hundred fifty thousand (550,000) acres.

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

Section 1. Fixing the salary of county auditor in certain counties.—In each county in this State containing twenty-four (24) Congressional Townships, only, having a total area of not more than five hundred fifty-five thousand (555,000) acres and not less than five hundred fifty thousand (550,000) acres, the County Auditor shall receive a salary of twenty-five hundred dollars (\$2,500.00) per annum; such salary to be paid in equal monthly installments out of the County Treasury upon warrants of the County Auditor and in the same manner as other county officers are paid.

Sec. 2. Clerk hire in certain counties.—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.

Sec. 3. Not to repeal other acts. This act shall not be construed as expressly or impliedly repealing any act previously enacted at the 1927 session of the legislature of the State of Minnesota, which deals with the subject matter herein referred to

Approved March 17, 1927.

## CHAPTER 51 S. F. No. 411

An act to amend Sections 41, 53, 51 and 74 of Chapter 415. Laws 1925, relating to the establishment, construction and repair of public drainage systems.

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

Section 1. Engineer to superintend laying of tile, etc. That Section 41. Chapter 415, Laws 1925, be and the same hereby is amended so as to read as follows:

Sec. 41. (a) It shall be the duty of the engineer during the progress of the work to inspect the laving of tile, excavation and all other work of construction from time to time as provided for in the specifications and provisions in his report and as provided in the contract for construction, and every thirty days during the progress of the work to report in writing to the county board of the district court, as the case may be, as to all work completed since the last prior report, including all material furnished in accordance with the provisions of the contract, and his services for making such inspection shall be at the rate and in the same manner as other services rendered, and each thirty days or at such times as provided in the contract, during the progress of the work of construction, the engineer may issue preliminary certificates for work done and approved, in accordance with the plans and specifications, or for material or other supplies furnished and delivered along the line of said improvement, or otherwise delivered in accordance with the contract and to be used for the construction or installment of tile or other enclosed drains or for bridges or culverts along the line of and as a part of said proposed drainage system, which preliminary certificate shall contain the station number or numbers of the work covered by such certificate, and in case of an open ditch the actual yardage of the excavation certified, and the total value thereof according to the contract of construction, or in case the same is for material furnished, then an estimate of the total value of such material