

Sub-division 11,	\$100,000.
Sub-division 12,	\$100,000.
Sub-division 13,	\$100,000.
Sub-division 14,	\$100,000.
Sub-division 15,	\$ 10,000.

Companies organized to transact business specified in Sub-division 15 shall be subject to all the provisions of law relating to legal reserve life insurance companies, except that the deposit with the commissioner of insurance shall be \$10,000 and that such company shall have secured at least one hundred applications, upon one hundred separate lives, for insurance aggregating at least \$10,000. Such companies shall issue only non-participating policies, which shall be construed as industrial policies.

Any such corporation having a paid-up capital stock of not less than \$200,000 and a surplus of not less than \$50,000 constantly maintained may, when authorized by its articles of incorporation, transact any or all of the kinds of business specified in Sub-divisions 1 to 15 inclusive, excepting those specified in Sub-divisions 1, 2, 4, 6 and 15.

Any such corporation having paid-up capital stock of not less than \$200,000, may transact the kinds of business specified in Sub-divisions 1, 2 and 12 of this section.

Any such corporation having a paid-up capital stock of not less than \$200,000 and authorized to transact the kinds of business specified in Sub-division 4 of this section may also transact the kinds of business specified in Sub-division 5.

Any such corporation having a paid-up capital stock of not less than \$250,000 and a surplus of not less than \$50,000 constantly maintained, when authorized to transact the kinds of business specified in Sub-division 6, may also transact the kinds of business specified in Sub-divisions 3, 5, 7, 8, 9, 10, 11, 12, 13 and 14."

Approved April 17, 1941.

CHAPTER 295—H. F. No. 1259

An act fixing the salaries and clerk hire of county auditor, county treasurer, treasurer of the school board for unorganized territory, clerk of the district court, sheriff, register

of deeds, superintendent of schools, clerk of the school board for unorganized territory, county attorney and county commissioners in counties now or hereafter containing not less than 76 nor more than 80 full or fractional congressional townships and having an assessed valuation of not less than \$2,000,000 and not more than \$5,000,000, exclusive of money and credits; repealing Laws 1933, Chapter 166 and Laws 1939, Chapter 274, and Mason's Supplement 1940, Section 997-4b.

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

Section 1. Salaries of County officers in certain counties.—In each county of the state now or hereafter containing not less than 76 nor more than 80 full or fractional congressional townships and having an assessed valuation of not less than \$2,000,000 and not more than \$5,000,000, exclusive of money and credits, the salaries and clerk hire of the county auditor, county treasurer, treasurer of the school board for unorganized territory, clerk of the district court, sheriff, register of deeds, superintendent of schools, clerk of the school board for unorganized territory, county attorney and county commissioners shall be as hereinafter provided.

Sec. 2. Salary of County Auditor—clerk hire.—The salary of the auditor of any such county shall be \$2,100 per annum, together with all fees authorized by law to be collected by him, and he shall be allowed not to exceed \$2,400 per annum for clerk hire.

Sec. 3. Salary of County Treasurer—clerk hire.—The salary of the treasurer of any such county shall be \$1,800 per annum, together with all fees authorized by law to be collected by him, and he shall be allowed not to exceed \$900.00 per annum for clerk hire.

Sec. 4. Salary of Treasurer of school board.—The salary of the treasurer of the school board for unorganized territory of any such county shall be \$300.00 per annum.

Sec. 5. Salary of Clerk of District Court—clerk hire.—The salary of the clerk of the district court of any such county shall be \$1,000 per annum and he shall be allowed not to exceed \$100.00 per annum for clerk hire; provided that in addition to said salary the clerk may retain all fees collected by him but shall receive no fees for services in tax proceedings as provided by Mason's Minnesota Statutes of 1927, Section 2125.

Sec. 6. Salary of Sheriff.—The salary of the sheriff of any such county shall be \$1,500 per annum and fees as pro-

vided by law; and provided further, that such salary and fees shall not include the expenses of the sheriff, jailor, matrons' fees, deputies and like which are to be fixed by order of the district court.

Sec. 7. Register of Deeds to receive fees.—The register of deeds of any such county shall receive no salary, but shall receive fees and clerk hire as now prescribed by law for a register of deeds not receiving a salary.

Sec. 8. Salary of Superintendent of Schools.—The salary of the superintendent of schools of any such county shall be \$1,000 per annum.

Sec. 9. Salary of Clerk of School Board—clerk hire.—The salary of the clerk of the school board for unorganized territory for any such county shall be \$800.00 per annum and he shall be allowed not to exceed \$600.00 per annum for clerk hire.

Sec. 10. Salary of County Attorney—clerk hire.—The salary of the county attorney of any such county shall be \$1,500 per annum and he shall be allowed not to exceed \$720.00 per annum for clerk hire.

Sec. 11. Salaries of County Board.—The salaries of the members of the board of county commissioners of any such county shall be \$600.00 per annum.

Sec. 12. Laws repealed.—Laws 1933, Chapter 166, Laws 1939, Chapter 274 and Mason's Supplement 1940, Section 997-4b, are hereby repealed.

Approved April 17, 1941.

CHAPTER 296—H. F. No. 1273

An act relating to the levy of a tax for cemetery purposes by certain villages.

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

Section 1. Tax levy for cemetery purposes in certain cities.—The village council of any village having an assessed valuation in excess of \$70,000, which is located in a county containing more than 70, and less than 80, full and fractional congressional townships, which county has a population in excess of 20,000 inhabitants, may, in addition to all other