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 Laws repealed.—Laws 1933, Chapter 166, Laws 1939, Chapter 274 and Mason's Supplement 1940, Section 997-4b, are hereby repealed.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

powers now or hereafter conferred upon it by law, levy annually a tax of not to exceed two mills for the purpose of maintaining or improving any cemetery grounds owned by such village.

Approved April 17, 1941.

CHAPTER 297-H. F. No. 13

An act to create the school district relief fund, for the extension of relief thereunder to distressed school districts, authorizing the issuance of certificates of indebtedness and the levying of taxes therefor, directing the administration thereof by the executive council, and appropriating money for the purposes of this act.

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

- Section 1. School district relief fund created.—There is hereby created a special fund to be known as the "School District Relief Fund", into which shall be paid the proceeds of the tax levies hereinafter authorized and from which shall be paid the relief provided for in this act. Such fund is hereby appropriated to the executive council, hereinafter called the council, for the relief of distressed school districts, including dissolved school districts and unorganized school territory, as hereinafter provided.
- Sec. 2. What are distressed school districts.—Any school district or school territory within the state, having a bonded and floating indebtedness on December 31, 1940, of more than fifty per cent of the assessed valuation of the real and personal property within said district or territory, whether unorganized or dissolved, for the year 1938, and over 50 per cent of the area of which is owned by the state or has become forfeited to the state for taxes shall be deemed and held to be a distressed school district.
- Sec. 3. Distressed districts may apply for relief.—Any such district or territory having such an assessed valuation of less than \$15,000 may apply to the council for the payment of so much of its said indebtedness as exceeds 33½ per cent of such assessed valuation, and any such district having a valuation of more than \$15,000, may make like application for the payment of so much of its indebtedness as exceeds 50 per