

writing; and, *if required to do so by the coroner*, before entering upon the duties of his office, shall give the bond required by law of the coroner, which bond, with his oath and appointment, shall be filed for record with the register of deeds. Each deputy shall act in his own name as deputy coroner and hold his office during the pleasure of the coroner."

Approved March 24, 1945.

CHAPTER 145—S. F. No. 75

An act relating to the use of a plot of ground in a cemetery designated as a "soldiers' rest"; amending Minnesota Statutes 1941, Section 375.37.

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

Section 1. Minnesota Statutes 1941, Section 375.37, is amended to read as follows:

"375.37. **'Soldiers' rest' used exclusively for soldiers, sailors, marines and war nurses.** Any plot of ground secured and designated as a "soldiers' rest" shall be used exclusively for the interment of deceased soldiers, sailors, marines, and war nurses of the United States, without charge for space therein.

Approved March 24, 1945.

CHAPTER 146—S. F. No. 81

An act amending Minnesota Statutes 1941, Section 274.04, relating to the assessor's return to the county auditor.

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

Section 1. Minnesota Statutes 1941, Section 274.04, is hereby amended to read as follows:

"274.04. **Assessor's return to auditor.** The assessor shall foot each column in his assessment books, and make in each book, under proper headings, a tabular statement showing the

footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings. On or before, the first Monday of July he shall return to the county auditor his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be preserved in the office of the auditor. Such return shall be verified by his affidavit, substantially in the following form:

“State of Minnesota)
) ss.
County of)

I,, assessor of, do solemnly swear that the book to which this is attached contains a correct and full list of all the real property (or personal property, as the case may be) subject to taxation in, so far as I have been able to ascertain the same, and that the true and full value and the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case the full and true and the assessed value of such property, to the best of my knowledge and belief (where the assessment has been corrected by the town board, except as corrected by the town board), and that the footings of the several columns in said book, and the tabular statement returned herewith, are correct, as I verily believe.

.....
Assessor.

Subscribed and sworn to before me this day of, 19.....

.....
President of the Senate.

Auditor of County.”

Sec. 2. **Effective date.** This act shall take effect and be in force from and after January 1, 1946.

Approved March 24, 1945.

CHAPTER 147—S. F. No. 324

An act relating to funeral expenses for old age assistance recipients, and to amend Minnesota Statutes 1941, Section 256.24.