

than 15 and less than 25 full and fractional congressional townships, owning and maintaining an established cemetery or burial ground is hereby authorized by action of its council or governing body to levy a tax not to exceed three mills for the support and maintenance of such cemetery or burial ground, or for the purchase of land for such cemetery; but the amount thus levied by such municipality shall not exceed a total of \$1500 in any one year.

Approved April 16, 1947.

CHAPTER 388—H. F. No. 551

An act relating to compensation of assessors in Hennepin County, and amending Minnesota Statutes 1945, Section 273.04.

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

Section 1. Minnesota Statutes 1945, Section 273.04, is amended to read as follows:

273.04. Compensation of assessors in Hennepin County. In all towns, villages, and cities other than cities of the first class and cities now or hereafter having home rule charters containing provisions in conflict with this section which are situated in counties having not less than 450,000 inhabitants and an assessed valuation, including money and credits, of more than \$450,000,000, the assessor and each deputy assessor of each such town, village, and city, shall be entitled to compensation for each day's service necessarily rendered by him, the sum of \$7.50, not exceeding 120 days in any one year, and mileage at the rate of seven cents per mile for each mile necessarily traveled by him in going to and returning from the county-seat of such county to attend any meeting of the assessors of such county which may be legally called by the commissioner of taxation and also for each mile necessarily traveled by him in making his return of assessment to the proper officer of such county. When the county auditor shall direct an assessor to perform work additional to the work performed within the 120-day period, the assessor shall be paid for such additional work at the rate of 90 cents per hour, but not to exceed \$100.00 in addition to the compensation hereinbefore provided.

The duties of the assessor in such towns, villages, and cities shall be as now prescribed by law, and shall be performed

between the first Monday in April and the last Monday in July of each year.

Approved April 16, 1947.

CHAPTER 389—H. F. No. 845

An act relating to clerk hire in schools in certain counties; amending Minnesota Statutes 1945, Section 121.11.

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

Section 1. Minnesota Statutes 1945, Section 121.11, is amended to read as follows:

121.11. **Clerk hire.** In counties containing not less than 20 nor more than 124 schools the county superintendent *shall* be allowed annually such sum for clerk hire as the board of county commissioners may determine. In counties having 125 schools, but less than 240, the county superintendent *shall* be allowed annually such sum for clerk hire as the board of county commissioners shall determine, and shall appoint one assistant, and in counties having 240 schools or more, he shall appoint two assistants, and the assistant or assistants shall give their entire time to their duties as such assistant superintendents, and shall serve during the pleasure of the superintendent. The salaries of assistants appointed to serve for full time shall be fixed by the board of county commissioners. Assistants so appointed to serve for full time shall have had at least 18 months' experience in public schools, and be the holders of teachers' certificates equivalent to diplomas from a Minnesota state teachers college, except that in counties having two assistants, it shall be sufficient if one of them possesses the teaching experience and the certificate herein referred to. Any assistant at the time of his appointment may or may not be a resident of the county for which he is appointed. In each case the assistant county superintendent shall assist the superintendent in the performance of his general duties, as directed, and report to him. Clerk hire shall be paid to the persons actually rendering such clerical services, out of the county treasury, upon the order of the county auditor accompanied by a certificate of the county superintendent 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. In counties with