- Sec. 4. County board: increase of salary in certain dis-In any county where the clerk of district court is now receiving a higher salary, under the provisions of any law heretofore enacted, than the amount provided under the provisions of this act, the county board may, in its discretion, increase the salary of such clerk of district court in any amount which will bring his salary up to the amount provided by such existing act, and if circumstances or economic conditions should hereafter exist in any county of sufficent importance to convince the county board that the salary of the clerk of district court should be increased or decreased it may by resolution increase or decrease such salary in any amount it may consider proper, but such increase or decrease shall in no case be more than 15 per cent of the amount granted such clerk of district court under the provisions of Section 1 of this act. Whenever the county board increases or decreases the salary of the clerk of district court, it shall also have authority to revoke or terminate such increase or decrease whenever it is convinced that such increase or decrease is no longer necessary or justifiable.
- Sec. 5. Effective date. The annual salary of the clerk of district court established by the provisions of this act shall be effective only for a period of two years, commencing on May 1, 1949, and terminating on May 1, 1951.
- Sec. 6. Repealer. Laws 1921, Chapter 351, as amended by Laws 1931, Chapter 284, as amended by Laws 1937, Chapter 11, is repealed.

Approved April 21, 1949.

CHAPTER 552—H. F. No. 1451

[Not Coded]

An act relating to compensation of register of deeds in certain counties; amending Laws 1945, Chapter 333.

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

Section 1. Laws 1945, Chapter 333, is amended to read:

Section 1. Register of deeds; compensation. Subdivision 1. In all counties of this state having a population in ex-

cess of 5,500 and containing more than 50 and less than 150 full or fractional congressional townships, where the total amount of fees received by the register of deeds from all sources during any calendar year shall be less than \$3,000, the county shall pay the difference between the total amount of such fees and the sum of \$3,000. All fees in excess of \$3,000 collected by the register of deeds shall be retained by him.

- Subd. 2. In any such counties with a population of less than 6,500 inhabitants, where the total amount of fees received by the register of deeds from all sources during any calendar year shall be less than \$2,580, the county shall pay the difference between the total amount of such fees and the sum of \$2,580. All fees in excess of \$2,580 collected by such register of deeds shall be retained by him.
- Sec. 2. Register of deeds to keep accurate account of services and fees. The register of deeds shall keep accurate accounts of all services rendered by his office and shall charge the full amount of fees authorized by law to be charged for such services, and if during any calendar year, including the year 1945, the amount of such fees shall be less than \$3,000 or \$2,580 as provided by Section 1, Subdivision 2, he shall file a written statement, verified by his oath, with the county auditor setting forth therein the exact amount of fees received during such year. Upon the filing of such statement, the county auditor shall draw his warrant, upon the county revenue fund, in favor of the register of deeds for the amount herein authorized.
- Option. If the register of deeds would rather Sec. 3. accept an annual salary of \$3,000 or \$2,580 as provided in Section 1, Subdivision 2, in lieu of all fees, he shall have the right to do so. If he elects to accept the salary in lieu of all fees, he shall file a certificate to that effect with the county auditor before February 1, otherwise it shall be presumed that he has elected to accept his fees. Upon the filing of the certificate, the county auditor shall have authority to pay the salary herein provided in 12 equal monthly installments. Thereafter the register of deeds shall keep accurate accounts of all services rendered by his office, shall collect fees in the full amount authorized by law for such services, shall be responsible for the collection of such fees and shall on the first Monday of each month transit [transmit] to the county auditor all fees collected during the preceding month together with a statement showing the nature of the fees, from whom collected and

the amount for each service. Such fees shall be deposited in the county treasury by the county auditor and shall be credited to the county revenue fund. For the year 1945 the register of deeds shall file his certificate within 30 days after the effective date of this act and thereafter his monthly salary shall be paid in the same proportion of the annual salary as if the certificate had been filed prior to February 1.

- Sec. 4. County board may increase salaries in certain counties. In any county where the register of deeds is now receiving a higher salary, under the provisions of any law heretofore enacted, than the amount provided under the provisions of this act, the county board may, in its discretion, increase the salary of such register of deeds in any amount which will bring his salary up to the amount at the time of the effective date of this act, and if circumstances or economic conditions should hereafter exist in any county of sufficient importance to convince the county board that the salary of the register of deeds should be increased or decreased it may be resolution increase or decrease such salary in any amount it may consider proper, but such increase or decrease shall in no case be more than 15 per cent of the amount granted such register of deeds under the provisions of Sec. 1 of this act. Whenever the county board increases or decreases the salary of the register of deeds, it shall also have the authority to revoke or terminate such increase or decrease whenever it is convinced that such increase or decrease is no longer necessary or justiable fiustifiable. 1
- Sec. 5. Effective for two years. The annual salary of the register of deeds of any county established by the provisions of this act shall be effective only for a period of two years, commencing on May 1, 1949 and terminating on May 1, 1951.

Approved April 21, 1949.

CHAPTER 553—H. F. No. 1534 [Coded as Sections 297.21 to 297.26]

An act relating to a tax upon the use or storage by consumers of cigarettes, and providing for its collection; prescribing the powers and duties of the commissioner of taxation