

CHAPTER 234—H. F. No. 1346

An act to authorize any city of the third class situated in one county and adjacent or contiguous to a city of the first class in another county to fix and determine the salary of its city assessor and to levy and appropriate money for the payment of such salary. Be it enacted by the Legislature of the State of Minnesota:

Section 1. City Council to fix salary of county assessor in certain cases.—The city council or other governing body of any city of the third class situated in one county and adjacent or contiguous to a city of the first class in another county may, by majority vote of all of its members, fix and determine the salary of the city assessor and appropriate money for the payment of such salary as so determined, and define his duties.

Sec. 2. Inconsistent acts repealed.—All Laws, Acts, and parts of Acts, inconsistent herewith are hereby repealed.

Approved April 13, 1933.

CHAPTER 235—H. F. No. 1349

An act to amend Laws 1931, Chapter 96, Section 1, being an act to provide for the dissolution of towns in certain cases and for the annexing of the territory formerly contained therein to other towns or for its government as unorganized territory, and for the disposition of any funds belonging thereto and for the payment of the outstanding obligations thereof.

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

Laws 1931, Chapter 96, Section 1, is amended so as to read as follows:

“Section 1. Dissolution of townships.—Whenever the electors of any town, at the annual meeting or at a special meeting called for that purpose, shall have voted by ballot to dissolve the town organization hereunder the town board thereof shall adopt a resolution setting forth such facts and asking for the dissolution of the town, and a copy of such resolution, duly certified by the town clerk, shall be presented to the board of county commissioners of the county in which such town is located, such board of county commissioners may, *or whenever the tax delinquency in any town exceeds 70 per cent in any one year, the board of county commissioners of the county wherein such town is situated, on its own*

initiative, may, by resolution, dissolve such town and attach the territory formerly embraced therein to the adjoining town or towns, or provide for the government of such territory as unorganized territory of the county. If such dissolved territory is added to an adjoining town the proposal therefor shall first have the approval of a five-eighths majority of the voting electors of such town to which the dissolved territory is added. Upon the adoption of such resolution by the county board such town shall be dissolved and no longer entitled to exercise any of the powers or functions of an organized town. Provided that the county auditor shall give ten days' notice by one publication in the paper in which the proceedings of the county board are published of the meeting of the county board at which such petition will be considered."

Approved April 13, 1933.

CHAPTER 236—S. F. No. 1375

An act to amend Section 5700 of Mason's Minnesota Statutes of 1927, relating to the State Board of Accountancy and providing for the issuance of certificates.

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

Section 1. **Certificates granted to whom.**—That Section 5700 of Mason's Minnesota Statutes of 1927 be and the same is hereby amended so as to read as follows:

"5700. No certificate for a certified public accountant shall be granted to any person other than a citizen of the United States, or person who has in good faith duly declared his intention of becoming such citizen, and is over the age of twenty-one years and of good moral character and (except under the provisions of Section 4 (5701) of this act) who shall have successfully passed an examination in "Accounting," "Auditing" and "Commercial Law," affecting accountancy, and on such other subjects as the board may deem advisable. No person shall be permitted to take such examination unless he shall for a period of at least three years have been employed in the office of a "public accountant" as an assistant, or shall have been practicing as a public accountant on his own account, or *who shall have served for a like time as chief examiner or a senior examiner in the office of State Comptroller, or as an Internal Revenue agent or collector of the Bureau of Internal Revenue of the United States of America shall have for a like time engaged*