

time to file answers shall expire, or at the next general or special term appointed to be held in such county; and, if no such term be appointed to be held within thirty days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten days' notice. The county attorney of the county within which such taxes are levied, or, if there be none, of the county within which such proceedings are instituted, shall prosecute the same. At the term at which such proceedings come on for trial, they shall take precedence of all other business before the court. The court shall without delay and summarily hear and determine the objections or defenses made by the answers, and at the same term direct judgment accordingly, and in the trial shall disregard all technicalities and matters of form not affecting the substantial merits. If the taxes and penalties shall be sustained, the judgment shall include costs. *Whenever one-half of such tax has been paid prior to March 1st and the remaining half is not paid prior to July 1st next following, as provided for in Section 2088 of Mason's Minnesota Statutes of 1927, the county treasurer shall immediately make a list of the remaining unpaid portion of such tax and certify the same to the clerk of the district court of his county. Upon the filing of such list the clerk shall immediately enter a judgment for the amount of such tax, together with penalties and costs. Thereupon the clerk shall issue an execution in the manner now provided for by Section 2097 of Mason's Minnesota Statutes of 1927. The payment of the first half of such tax shall be deemed an admission of the validity of such tax, a waiver of notice and consent to the entry of judgment for the amount thereof together with interest and penalty."*

Sec. 2. **Effective January 1, 1934.**—This Act shall take effect from and after January 1, 1934.

Approved April 21, 1933.

CHAPTER 380—S. F. No. 1593

An act to amend Mason's Minnesota Statutes of 1927, Section 813, to authorize the issuance of tax anticipation certificates of indebtedness and providing for the issuance of certificates of anticipation of certain collections of taxes in counties having a population of more than 415,000 inhabitants and an assessed valuation of not less than \$310,000,000, exclusive of moneys and credits, or any county having a population of not less than 200,000 nor more than 240,000 inhabitants and an assessed valuation of not less than \$200,-

000,000, exclusive of moneys and credits, and an area of more than 5,000 square miles.

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

Section 1. **Certificates of indebtedness to retire outstanding warrants authorized in certain counties.**—That Mason's Minnesota Statutes of 1927, Section 813, is hereby amended to read as follows:

"813. The county treasurer shall pay warrants only from the fund from which they are legally payable. Payments under any special contract shall be kept separate under the name of such contract, and under the general title of the fund from which such payment may be legally made. The treasurer need not keep a specific appropriations account separately, but shall keep a general appropriations account.

Provided, however, that in any county having a population of more than 415,000 inhabitants and an assessed valuation of not less than \$310,000,000, exclusive of moneys and credits, or any county having a population of not less than 200,000 or more than 240,000 inhabitants and an assessed valuation of not less than \$200,000,000, exclusive of moneys and credits, and an area of more than 5,000 square miles, the county board may, by resolution, issue and sell as many certificates of indebtedness as may be needed in anticipation of the collection of taxes levied for any fund named in the tax levy for the purpose of raising money for such fund, but the certificates outstanding for any such separate funds shall not at any time exceed fifty per cent of the amount of taxes previously levied for such fund remaining uncollected, and no certificate shall be issued to become due and payable later than December 31 of the year succeeding the year in which said tax levy was made, and said certificates shall not be sold for less than par and accrued interest and shall not bear a greater rate of interest than six per cent per annum. No such certificates shall be issued prior to the beginning of the fiscal year for which the taxes so anticipated were intended, except that when taxes shall have been levied for the purpose of paying a deficit in any such fund carried over from any previous year or years certificates of indebtedness in anticipation of collection of the taxes levied for such deficit may be issued at any time after such levy shall have been finally made and certified to the county auditor. Each certificate shall state upon its face for which fund the proceeds of said certificate shall be used, the total amount of said certificates so issued, and the whole amount embraced in said levy for that particular purpose. They shall be numbered consecutively, and be in denominations of \$100 or a multiple thereof, and may have interest coupons attached, and shall

be otherwise of such form and terms, and may be made payable at such place, as will best aid in their negotiation, and the proceeds of the tax assessed and collected on account of said fund and the full faith and credit of the county shall be irrevocably pledged for the redemption and payment of the certificates so issued. Such certificates shall be payable primarily from the moneys derived from the levy for the years against which such certificates were issued, but shall constitute unlimited general obligations of the county. Moneys derived from the sale of such certificates shall be credited to the fund or funds the taxes for which are so anticipated.

Approved April 21, 1933.

CHAPTER 381—S. F. No. 1679

An act to amend Mason's Minnesota Statutes of 1927, Section 5800, relating to qualifications for examination for registered pharmacist.

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

Section 1. **Qualifications for pharmacists.**—That Mason's Minnesota Statutes of 1927, Section 5800 be and the same hereby is amended to read as follows:

5800. To be entitled to examination by the board as a pharmacist, the applicant shall be at least twenty-one years old, shall have successfully completed the work of two (2) college years, of not less than seven (7) months each, at a college or school of pharmacy which in the judgment of the board maintains proper standards, as such and shall have had at least two years of practical experience in drug stores *and/or hospital pharmacy* where physician's prescriptions are usually compounded; provided, however, that if the applicant shall have successfully completed a longer course than two (2) college years, of seven (7) months each, in such school or college of pharmacy, and additional year, or more, so successfully completed, shall be equivalent to one (1) year of such practical experience.

Provided, that, any person, who now is, or has been actually employed in a drug store, *and/or hospital pharmacy*, who shall file with the board a sworn statement of proof of that fact, or who is registered by said board as an assistant pharmacist shall be exempt from the requirements of attendance at a college or school of pharmacy, but shall be entitled, if of the required age, to examina-