

all instruments necessary, proper and advisable in and for the furtherance of any such sewer system and to carry out and perform the terms and conditions of all such contracts or instruments; and to subscribe to and comply with such federal acts and any rules and regulations made by any federal agency with regard to any grants or loans or both from any federal agency.

Approved April 14, 1937.

CHAPTER 215—H. F. No. 879

An act authorizing all villages in the State of Minnesota, having a population of more than 1,000 inhabitants and an assessed valuation of taxable property, exclusive of moneys and credits of more than \$2,000,000.00, to employ public accountants and defining the term public accountants.

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

Section 1. Certain villages to employ public accountants.—The village council of any village having a population of more than 1,000 and having an assessed valuation of taxable property, exclusive of moneys and credits, of more than \$2,000,000.00, may employ public accountants on a monthly basis or on a yearly basis for the purpose of auditing, examining and reporting upon the books and records of account of such village.

Sec. 2. Who are public accountants.—For the purpose of this act public accountants are herein defined as any individual or individuals, who for a period of five years prior to the date of such employment, have been actively engaged exclusively in the practice of public accounting.

Sec. 3. Limit of expenditures.—All expenditures for the purposes herein set forth shall be within the statutory limits upon tax levies in such villages.

Approved April 14, 1937.

CHAPTER 216—H. F. No. 878

An act authorizing all independent school districts in the State of Minnesota having a population of more than 2,000 and an assessed valuation of taxable property, exclusive of moneys and credits, of more than \$4,000,000.00, to employ public accountants and defining the term public accountants.