available for such purpose, not exceeding \$5,000. in amount in any one year, but subject to the right of the holder or holders of any warrant or orders drawn upon any such fund from which such transfer of funds shall be proposed to be made to object thereto by written notice filed with the County Auditor of any such county. That upon the filing of such written notice with such county auditor so objecting to any such transfer of funds, the county board shall have no authority to proceed further with the transfer of any such funds.

Sec. 4. **Transfers validated.**—That any such transfers of funds heretofore made by any such county board from any fund to any other fund is hereby declared to be, in all respects, legal and valid.

Approved April 15, 1933.

CHAPTER 283-H. F. No. 1829

An act to amend Mason's Minnesota Statutes of 1927, Section 5704, relating to revocation and reinstatement of certificates for certified public accountants.

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

Section 1. Revocation and reinstatement of certificates of certified public accountants.—Mason's Minnesota Statutes of 1927, Section 5704 is hereby amended so as to read as follows:

5704. Said state board of accountancy may revoke any certificate issued under this Act or may cancel the registration of any certificate issued under this Act for bad moral character, dishonesty, conviction of crime, incompetency or unprofessional conduct; provided, a written notice shall have been mailed to the holder of such certificate at least twenty days before any hearing thereon, stating the cause for such contemplated action and appointing a time and place for a hearing thereon by the state board of accountancy, and further provided, that no certificate issued under this Act shall be revoked until an opportunity for such hearing shall have been afforded. At all such hearings, the attorney general of this state, or one of his assistants designated by him, shall attend. Certificates issued or registered under this Act shall be surrendered to the state board of accountancy on their revocation by said board.

Said state board of accountancy may reinstate a revoked certificate upon a petition for reinstatement by the former holder there-

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of presented within two years after the date of revocation. Said board of accountancy shall appoint a time and place for the hearing on such petition and may prescribe any necessary rules and regulations relating to such reinstatement of a revoked certificate not inconsistent with any provisions of the statutes relating to public accountancy.

Approved April 15, 1933.

CHAPTER 284-H. F. No. 1943

An act to amend Laws 1921, Chapter 437, as amended by Laws 1927, Chapter 225, as amended by Laws 1931, Chapter 192, fixing the salaries and compensation of county officers and their expenses and clerk hire in all counties in this state now or hereafter having not less than forty-four (44) nor more than forty-five (45) congressional townships, whole or fractional, and now or hereafter having an assessed valuation of not less than \$12,000,000 nor more than \$18,000,000, exclusive of money and credits, and repealing Laws 1929, Chapter 384.

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

Section 1. Law amended.—That Laws 1921, Chapter 437, Section 1, be amended to read as follows:

"Section 1. Salary of county officers in certain counties.— That all counties in this state, now or hereafter having not less than forty-four (44) nor more than forty-five (45) congressional townships, whole and fractional, and now or hereafter having an assessed valuation of not less than *nine* million dollars (\$9,000,000), and not more than *twelve* million dollars (\$12,000,000), *exclusive of monies and credits*, the salary and compensation of the county officers and their expenses and clerk hire hereinafter named shall be as follows:"

Sec. 2. County Auditor, \$2,230 per year and fees as now prescribed by law. There shall also be allowed \$3,060 per year for county auditor's clerk hire.

Sec. 3. County Treasurer, \$2,230 per year and fees as now prescribed by law. There shall also be allowed \$2,125 per year for county treasurer's clerk hire.

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