or services shall be audited or allowed by the board or officer authorized by law to audit and allow the same until it is reduced to writing, in items, and verified by the person claiming the same, or his agent, to the effect that such account, claim, or demand is just and true; that the money therein charged was actually paid for the purposes therein stated; that the property therein charged was actually delivered or used for the purposes therein stated, and was of the value therein charged, and that the services therein charged were actually rendered, and either that the same were of the value therein charged, or, if official, for which fees are prescribed by law, then that the fees charged therefor are such as are allowed by law; and in all cases that no part of such account, claim, or demand has been paid. But the provisions of this section shall not apply to any claim or demand for salaries of school teachers or employees or payments due bus drivers on contracts.

- Sec. 2. Verification.—The verification required by section 1 may be made before any officer authorized by law to administer oaths, or before any member of the board to which the account, claim, or demand shall be presented for audit, who may administer the proper oath in such cases. In case any such account, claim, or demand shall be made or presented by an administrator or executor on behalf-of the estate of a deceased person, he shall not be required to verify the same, but may prove it otherwise to the satisfaction of the board.
- Sec. 3. This act shall take effect and be in force from and after its passage.

Approved April 24, 1935.

CHAPTER 264-S. F. No. 342

An act authorizing the county board to appropriate money and distribute free seed to certain persons, in any county now or hereafter having an area of more than 5000 square miles and an assessed valuation in excess of \$200,000,000.00 exclusive of monies and credits.

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

Section 1. Certain counties may distribute free seed.— That in any county in this State now or hereafter having an area in excess of 5000 square miles and an assessed valuation in excess of \$200,000,000.00 exclusive of monies and credits, the county board may, during the year 1935 and 1936, appropriate and expend up to \$36,000.00 for the purpose of acquiring, distributing and donating free seed to any bona fide owner, and/or occupant of lands primarily devoted to the business of farming; provided that any person to whom said seed is given, in the opinion of the county board, has no sufficient means or credit with which to obtain seed from other sources.

Sec. 2. May be taken from any fund.—The money necessary to carry out the distribution of seed, as herein permitted, may be taken from any and all funds of said county now on hand or hereafter accrued to the credit of the county, whether a specific levy for such purpose has been made or otherwise. That said County Board may authorize the creation of an overdraft in the county revenue fund to the extent necessary to provide funds for the purchase of such seed, and may in its discretion require any recipient of such seed to perform county road work in payment for such seed.

Approved April 24, 1935.

CHAPTER 265—S. F. No. 377

An act to amend Mason's Minnesota Statutes of 1927, Sections 7996, 7997 and 7998, relating to the consolidation of religious corporations, and to provide for the effect of consolidation on the property of, and legacies to, the original corporation.

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

- Section 1. Consolidation of religious corporations.—Mason's Minnesota Statutes of 1927, Section 7996, is hereby amended so as to read as follows:
- "7996. Any two or more incorporated churches, congregations, parishes or religious societies, or an incorporated parish and an incorporated cathedral, may consolidate and reorganize as a single church, congregation, parish cathedral, or religious society by complying with the provisions of law for the formation of such church, congregation, parish, cathedral, or society contained in this subdivision."
- Sec. 2. Members to adopt resolution.—Mason's Minnesota Statutes of 1927, Section 7997, is hereby amended so as to read as follows: