

members, the Commissioner of Banks *may* take possession of the books, records and assets and proceed to complete the liquidation in the manner then provided by law for the liquidation of closed banks.

(e) Funds representing unclaimed dividends in liquidation in the hands of such liquidating committee or the Commissioner of Banks for six months after date of final dividend shall be deposited with the State Treasurer who shall within one year thereafter pay over the money so held by him to the persons respectively entitled thereto upon being furnished satisfactory evidence of their right to the same, and at the end of such year the State Treasurer shall credit all residue of such deposit to the General Revenue Fund.

(f). Upon completion of the liquidation by such liquidating committee it shall file with the Commissioner of Banks a verified statement in writing signed by the members of such committee stating that all debts of the credit union, including deposits, have been paid except unclaimed dividends, and if any such, the amount thereof, the names of the persons entitled thereto with their last known addresses, and all books and papers of the credit union shall thereupon be deposited with the Commissioner of Banks."

Sec. 8. Law amended.—That Mason's Minnesota Statutes of 1927, Section 7774-21 is hereby amended so as to read as follows:

"7774-21. **Change of place of business.**—A credit union may change its place of business *within this state only with the written consent of the Commissioner of Banks.*"

Approved April 14, 1937.

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#### CHAPTER 214—H. F. No. 821

*An act authorizing certain counties to establish and maintain sewers and sewer systems in platted areas and to provide for the cost thereof and to create sewer districts and to obtain loans or grants from the federal government.*

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

Section 1. **Certain counties may establish sewer systems in platted areas.**—Whenever a petition signed by fifty-one per cent of the freeholders in any platted area located in any county in this state, having an assessed valuation of more than \$200,000,000 and an area of more than 5,000 square miles, and not contained within the limits of any organized village or city, shall be filed with the county auditor of such county, the Board of County Commissioners of such

county may establish, construct and maintain a sewer system or system of sewers in such platted area within such county. The petition praying for the construction of such improvement may be in informal language and shall be filed with the county auditor of such county, and he shall compare the signatures thereon with the records in the office of the Register of Deeds and shall present such petition to the County Board of such county and report to it his findings as to the percentage of necessary freeholders who have signed the same. The Board shall thereupon determine by resolution whether or not the petition has been signed by the required percentage of freeholders and its determination so made to the effect that the necessary percentage has signed such petition shall be final and conclusive unless reversed on appeal as hereinafter provided.

**Sec. 2. County board to establish system.**—On the presentation of such petition the County Board, if it shall find that the required percentage of freeholders has signed the same, shall thereupon determine by resolution to establish, construct and maintain any such sewer or sewer system, and the cost thereof shall be estimated by the county engineer or some other competent engineer to be selected by such Board, who shall draw plans and specifications and tabulate the results of his estimate of the cost and report the same to the County Board; and such plans and specifications shall be filed with the county auditor of such county before any proposal for bids for work thereunder shall be advertised and shall remain on file, open to the inspection of all persons until after the contract for such work shall be let and copies of such plans and specifications shall be furnished by the engineer who shall prepare the originals to any person applying therefor.

**Sec. 3. County board to let work.**—The County Board shall then cause proposals for bids for such work to be advertised in the official paper of such county at least once in each week for two consecutive weeks, which advertisement shall specify the work to be done and shall call for bids upon a basis of cash payment for the work, and shall state the time within which bids will be received and the exact time within which the same shall be open for consideration by such County Board. In letting contracts for any such work, it shall be the duty of the County Board to require the execution of a written contract and a bond in such sum as such Board may require, conditioned for the faithful performance of the contract and for saving the county harmless from any and all liability in the prosecution and completing of the work. The County Board, if a contract is awarded, shall award the same to the lowest responsible bidder. If any bidder to whom such contract is awarded shall fail to enter promptly into such written contract and furnish such bond, then such defaulting bidder shall forfeit to the county the amount of his cash deposit or certified check, if any, and the Board may thereupon award the con-

tract to the next lowest responsible bidder; provided the Board shall have the right to reject all bids, and provided further, that whenever the estimates made for the County Board for the entire work project shall be less than \$1,000, then the Board may directly purchase the materials therefor and cause the work to be done by day labor. Every contract awarded under this act shall be made between the county as one party, in the name of the county, and the successful bidder as the other party, and such contract shall be executed on the part of the county by the chairman of the County Board and countersigned by the county auditor of said county, and an attested copy thereof shall be filed and remain in the office of the county auditor of such county.

**Sec. 4. County engineer to calculate assessments.**—Whenever any work or improvement provided for by this act shall have been determined upon and a contract let therefor, or outlet secured, the county engineer or other competent engineer selected by the County Board, shall forthwith calculate the proper amount to be specially assessed for such sewer or sewer system or outlet against every assessable lot, piece or parcel of land within the sewer district or platted area affected, without regard to cash valuation.<sup>1</sup>

**Sec. 5. Engineer to file reports with county auditor.**—When such engineer shall have finished his calculations of the amount to be specially assessed, as aforesaid against such lot, piece or parcel of land in the sewer district or platted area affected, he shall at once prepare and file with the county auditor of such county tabulated statements in duplicate, showing the proper description of each and every lot, piece or parcel of land to be specially assessed and the amount he shall calculate against the same and such statement shall be the basis of the assessment and be known as the proposed assessment to be made by the County Board, as hereinafter prescribed, and shall be laid before the Board for its approval at its next regular meeting or at a special meeting to be held not less than 20 days thereafter. The county auditor shall thereupon cause notice of the time and place when and where the County Board will meet in regular or special session to pass upon such proposed assessment, to be published in the official paper of the county at least 10 days prior to such meeting of the County Board. During all the time between the filing of such proposed assessment with the county auditor and such meeting of the County Board such proposed assessment shall be open to inspection and copying by all persons interested.

At such meeting of the County Board, all persons aggrieved by such proposed assessment may appear before said Board and present their reasons why such proposed assessment or any particular item thereof shall not be adopted, and the Board shall hear and pass upon all objections thereto, if any, and may alter or affirm and adopt such

proposed assessment as may be deemed just in the premises, and upon the adoption by a resolution of such proposed assessment the same shall be certified by the county auditor and filed in his office and shall thereupon be and constitute the special assessment. The amount assessed against each lot, piece or parcel of land by such special assessment shall bear interest from the date of the adoption of such special assessment until the same shall have been paid, the rate of interest to be designated by a resolution of the County Board at the time of the adoption of such special assessment but not to exceed six per cent (6%) per annum, and such special assessment, with the accruing interest thereon, shall be paramount lien upon the property included therein from the time of the adoption of such assessment by the Board and shall remain such lien until fully paid, and shall have precedence over all other liens except general taxes and as to such shall be concurrent and shall not be divested or impaired by any judicial sale and no mistake in the description of the property or in the name of the owner shall invalidate the lien.

The County Board may at any time by resolution direct the county auditor to make up and file in his office a certified statement of all such unpaid assessments the amount of interest which will be due thereon on the first day of January of the following year, which statement shall also contain a description of the lands affected by the assessment. Such resolution shall also direct that such special assessment shall be payable in equal annual installments not exceeding ten, payable on the first day of January of each year, each of said installments to bear interest at the rate hereinbefore provided until fully paid; and such statement of the county auditor shall show the amount of each of such installments, the date when each installment becomes due and the amount of interest to be paid on each installment in each year. After said statement is made and filed in the office of the county auditor it shall be the duty of such auditor to extend upon the tax roll of each year the amount of such assessment or installment thereof, as the case may be, and the amount of interest which will become due on the first day of January of the following year as shown by said statement against the different lots or parcels of land therein described, and such amounts when so extended each year shall be carried into the tax becoming due or payable in January of the following year, and enforced and collected in the manner provided for the enforcement and collection of the state and county taxes, paid to the county treasurer and shall be set aside by him in a special fund to be used for the purpose of paying the cost of such sewer or sewer system or any bonds or other obligations issued for the purpose of paying such cost. Provided, however, that any person may pay any such assessment with accrued interest thereon after the same has been so extended upon the tax rolls by the county auditor, provided the tax roll containing such assessment has not in due course been delivered

to the county treasurer for collection, and upon such payment the county auditor shall mark such assessment "paid" upon his roll, but after the roll has been delivered to the county treasurer for collection, the said assessment must be paid to him, with the penalties allowed by law.

The same penalties and interest shall attach and be collected by the county treasurer on assessment as upon general taxes, which penalties and interest shall belong to the county.

**Sec. 6. May make supplemental assessments.**—In case of omission, errors or mistakes in making such assessments in respect to the total cost of such improvement, or otherwise, it shall be competent for such County Board to provide for and make supplemental assessments to correct such omission, errors or mistakes; and such supplemental assessments shall be a lien as in case of the original assessment, drawing interest at the same rate to be payable and enforceable in the same manner as is herein provided with respect to the original assessment.

**Sec. 7. Collections to go into sewer funds.**—All moneys collected or any such special assessments shall constitute a fund for the payment of the cost of the improvement in the district or platted area for which such assessment was made, and the same shall be credited to a sewer district fund under the designation: "Fund of Sewer District No. . . ." and in anticipation of the collection of such special assessment the county may issue warrants on such fund to be known as "sewer warrants", payable at such times and in such amounts as, in the judgment of the County Board, the collection of such special assessments will provide for, which warrants shall bear interest at a rate not to exceed six per cent (6%) per annum, payable annually, and may have coupons attached representing each year's interest. Each warrant shall upon its face state for what purpose it is issued and specify the particular fund against which it is drawn, and shall be signed by the chairman of the County Board and countersigned by the county auditor and be in denominations of not less than \$50 nor more than \$500. Such warrants may be used in making payments on contracts for the improvements or may be sold by the county for not less than par, or such sale may be made by popular subscriptions pursuant to the provisions of Chapter 121, Laws 1935, and the proceeds thereof used in paying for such improvement. It shall be the duty of the county treasurer on presentation to pay such warrants and interest coupons as they mature, out of the proper sewer district fund, and to cancel the same when paid. If any such warrants shall become due, or any interest shall become due on any such warrant when there are no funds to pay the same, the County Board is hereby authorized to effect a temporary loan for the payment thereof.

**Sec. 8. Warrants may be used to pay assessments.**—Any matured sewer warrant or interest coupon may be used in payment of any such special assessment on any particular property situated within the district or platted area for which such warrant or coupon shall have been issued; and the warrants and coupons so used shall be cancelled and retired by the county treasurer.

**Sec. 9. Assessments to be paid before property is conveyed.**—No conveyance of any land upon which such special assessment, or portion thereof, is due and unpaid, shall be recorded until such delinquent assessment, or portion thereof, shall have been paid.

**Sec. 10. Errors not to invalidate assessments.**—No error or omission which may be made in any of the proceedings of the County Board or any officer of such county, in refusing to, reporting upon, ordering or otherwise acting, concerning any local improvement provided for in this act or in making any special assessment or in levying or collecting the same, shall invalidate such assessment; unless it shall appear that by reason of such error or omission substantial injury has been done to the party claiming to be aggrieved.

**Sec. 11. Reassessment in certain cases.**—In all cases where any assessment, or any part thereof, as to any lot, lots or parcels of land assessed under any of the provisions of this act, or of any law prior to this act, for any cause whatever, whether jurisdictional or otherwise, shall be set aside, or declared void by any court, the County Board shall, without unnecessary delay, cause a reassessment or new assessment to defray the expenses of such improvement to be made, whether such improvement was made under this act or any laws prior to this act, and such reassessment or new assessment shall be made as nearly as may be, as herein provided for making the assessment therefor in the first instance; and when the same shall have been made and confirmed by the County Board it shall be enforced and collected in the same manner that other assessments are enforced and collected under this act and in all cases where judgments shall hereafter be refused or denied by any court for the collection and enforcement of any special assessment, or where any court shall hereafter set aside or declare void any assessment upon any lot or parcel of land for any cause, the said lot or parcel may be reassessed or newly assessed from time to time, until each separate piece or parcel of land has paid its proportionate part of the costs and expenses of said improvement as near as may be.

**Sec. 12. Notice to specify district.**—The notice of the time and place when and where the County Board will meet in regular session to adopt any proposed assessment under Section 5 of this act, and to be prepared by the county auditor of such county and published, shall specify the particular sewer district or platted area in which the improvement is to be made and shall describe with all

reasonable certainty the location, extent and termini of the sewer or sewers to be laid, relaid or extended; provided that no omission or inaccuracy in such notice shall invalidate the notice or the assessment unless substantial injury shall be shown by the person claiming to be aggrieved thereby.

When the County Board shall meet for the purpose of adopting any proposed assessment under the provisions of Section 5 of this act, no grievance or objection thereto, or to any item therein shall be heard by the Board unless the party objecting or his duly authorized agent or attorney shall on or before the date of such session of the Board file with the county auditor for presentation to the Board a complete written statement of the objection with specific reference to the matter or items called in question and to which objection is made.

Sec. 13. Appeals from assessments.—Any person feeling himself aggrieved by such special assessment may, by notice in writing, served upon the chairman of the County Board and also upon the county auditor of such county, a copy whereof, with proof of service shall be filed in the office of the clerk of the district court of the proper county, within twenty days after the adoption of such special assessment, appeal from such special assessment to the district court aforesaid and such appeal shall be disposed of in a summary manner by the court. And at the trial of such appeal no pleadings shall be required, but the party appealing shall in his notice of the appeal specify and enumerate the particular grounds of his objection to such special assessment and shall not be entitled to have considered on such appeal any grounds of objections other than those specified in such notice, and no question shall be tried on such appeal as to any fact which may have arisen or existed prior to the letting of the contract or contracts for the improvement; and a copy of the assessment roll in question and of the resolution of the County Board confirming or adopting the same, certified by the auditor of the county, or the originals thereof, shall be prima facie evidence of the facts therein state or denoted, and that such assessment was regular, just and made in conformity to law, and the judgment of the court on the determination of such appeal shall be final. Such appeal shall be entered and brought on for hearing and be governed by the same rules so far as applicable as in appeals from justices of the peace in civil actions, and like bonds shall be given to the county by the person appealing as are required in the appeals from justice of the peace in civil actions, but such bond shall, to render such appeal effective, be approved by the judge of such district court. Provided, that no appeal to the district court shall be made, heard or determined as to such special assessment, or any item therein, unless such objection shall have been, as in this act specified, previously presented to and passed upon by the County Board.

**Sec. 14. Connections with sewers.**—All private connections shall be made with lateral sewers, unless some insurmountable obstacle of a practical or scientific nature shall prevent, and no private connection with any sewer whatever shall in any event be made without formal permission therefor granted by the County Board, and the making of all private connections with any sewer shall be subject to supervision and control by the County Board; provided that such supervision and control may be delegated by such County Board to the county engineer or other person to be selected by the County Board at its discretion.

**Sec. 15. County to have right of eminent domain.**—Whenever it shall become necessary for the county to exercise the right of *eminent domain* for the purposes included within this act all proceedings therein shall conform as near as may be to the provisions of Sections 6537 to 6578-2, both inclusive, of Mason's Minnesota Statutes of 1927, and amendments thereto.

**Sec. 16. May purchase or condemn land.**—Whenever it shall be necessary in the judgment of the County Board to lay and maintain any general, district or lateral sewer in or through other than public lands, the county may acquire the right thereto by purchase, or by condemnation, under the right of eminent domain.

**Sec. 17. County board may contract for operation of system.**—Any such county, through its County Board, may contract with any municipality adjacent to such platted area for the maintenance of such sewers and the conveying, treatment and disposal of the sewage or for connecting with the sewage system of such adjacent municipality. All expense in connection with the maintenance, operation and repair of such sewers or of relaying the same and all monies paid for the treatment or disposal of sewage in connection therewith shall be assessed against the real property within the sewer district or platted area affected and benefited thereby. Such assessment shall be made in the same manner as provided for the original assessment for the construction of such sewers hereunder and shall draw interest at the same rate and be payable and enforceable in the same way as herein provided with respect to such assessment.

**Sec. 18. County board may accept federal grants or loans.**—The County Board of any such county shall have power and is hereby authorized to accept from the federal government or any federal agency grants or loans in aid of the construction of any such sewer system; to make contracts and execute instruments containing such terms, provisions and conditions as in the discretion of the County Board may be necessary, proper or advisable for the purpose of obtaining grants or loans or both from any federal agency pursuant to or by virtue of the recovery Act or any other federal act supplemental or amendatory thereto; to make all other contracts and execute

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.

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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.

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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.*