

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.

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

Section 1. Certain school districts to employ public accountants.—The school Board of any independent school district having a population of more than 2,000 and having an assessed valuation of taxable property, exclusive of moneys and credits, of more than \$4,000,000.00, 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 said independent school district.

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 levies in such school districts.

Approved April 14, 1937.

CHAPTER 217—S. F. No. 923

An act relating to the salary of the Judge of Probate in certain counties, repealing the provisions of Laws of Minnesota for 1925, Chapter 181, relating to the salaries of Judges of Probate, and also repealing all acts or parts of acts inconsistent herewith.

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

Section 1. Salary of Judge of Probate in certain counties.—In all counties of this state now or hereafter having a land area of more than 380 square miles and less than 400 square miles and having more than 37,000 platted lots therein and a population of more than 29,000 according to the last federal census the annual salary of the Judge of Probate shall be \$2800.00.

Sec. 2. Payment of salaries.—The salaries of Judges of Probate of said counties shall be paid monthly as now provided by law.

Sec. 3. Laws repealed.—The provisions of Laws of Minnesota for 1925, Chapter 181, in so far as the same relate to salaries of the Judges of Probate, are hereby repealed, and all other acts or parts of acts inconsistent herewith are also repealed; provided, that nothing in this act shall be construed as superseding, repealing or abrogating