

326.19 Certificate, to whom granted. No certificate for a certified public accountant shall be granted to any person other than a citizen of the United States, or a person who has, in good faith, duly declared his intention of becoming such citizen, is over the age of 21 years and of good moral character, and, except under the provisions of section 326.20, shall have successfully passed an examination in accounting, auditing, and commercial law, affecting accountancy, and in such other subjects as the board may deem advisable. No person shall be permitted to take such examination unless he shall, for a period of at least three years, have been employed in the office of a public accountant as an assistant, or shall have been practicing as a public accountant on his own account, or who shall have served for a like time in the office of the public examiner *engaged in examining the books, records, accounts and affairs of state or local governments* or as an examiner or supervising examiner of the state income tax division, or as an accountant or supervising accountant with the division of cooperative accounting of the department of agriculture, dairy and food, or as an internal revenue agent or collector of the bureau of internal revenue of the United States, shall have, for a like time, engaged in auditing the income tax returns of any person, copartnership, corporation, or fiduciary, and who shall not, at least three years prior to the date of the examination, have successfully passed an examination in such subjects as may be prescribed by the board, touching his general education, qualification, and fitness for an accountant; provided, that the board may, in its discretion, waive the preliminary examination of an applicant who, in its opinion, has had a general education equivalent to that which may be prescribed by its rules and is otherwise qualified.

Approved February 27, 1957.

CHAPTER 49—S. F. No. 381

[Not Coded]

An act authorizing the conveyance of certain real estate owned by the State to the City of Duluth.

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

Section 1. Conveyance, state to City of Duluth. Notwithstanding any law to the contrary, the Governor, upon the recommendation of the Commissioner of Highways, shall transfer and convey by proper deed of conveyance in the name of and on behalf of the State of Minnesota, to the City of

Duluth, a municipal corporation, in the County of St. Louis, for public purposes, all or any portion of the following described real estate situated in St. Louis County, Minnesota, to-wit:

Lots 9, 10, 11, 12 and 13, Block 5,
Central Acres Second Division, ac-
cording to the recorded plat there-
of.

Sec. 2. Payment. The consideration to be paid by the City of Duluth to the State of Minnesota for any real estate conveyed hereunder shall be in such amount as may be mutually agreed upon by the City and the Commissioner of Highways.

Approved February 27, 1957.

CHAPTER 50—S. F. No. 384

[Not Coded]

An act relating to boards of review in cities of the first class now or hereafter having a population of not more than 150,000 inhabitants.

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

Section 1. Duluth, governing body as board of review. Notwithstanding the provisions contained in Minnesota Statutes 1953, Section 274.01, the governing body of any city of the first class now or hereafter having a population of not more than 150,000 inhabitants, whose charter does not provide for a board of equalization, shall be a board of review.

Sec. 2. Limitation of time for performance of duties. Said governing body shall discharge the duties of a board of review during the period beginning on the first Monday of July and ending not later than the third Monday of July of each year, and it shall be the duty of the presiding officer of such governing body to provide for the attendance of the members of such governing body at meetings of the board of review. While acting as a board of review a quorum of such governing body shall consist of three members.

Sec. 3. Meetings, attendance of assessor. Such board of review shall sit from day to day during the period of time aforesaid, and may adjourn from time to time as in its discretion it may be necessary or proper. The assessor of any