

March, 1923, thence easterly along the center of state highway No. 1, as located on March 8, 1923, to a point, which said point is south 30 degrees east of the point of beginning; thence north 30 degrees west to the place of beginning, subject to all present rights existing in the public for a highway or highways over and across said premises or any part thereof.

as contained in that quitclaim deed to the above described property dated September 12, 1961, and recorded in the office of the Carlton county register of deeds on September 27, 1961, as document number 161358.

The commissioner of administration shall cause the lands to be appraised by not less than three appraisers, at least two of whom shall be residents of Carlton county. Each appraiser shall before entering upon the duties of his office take and subscribe an oath that he will faithfully and impartially discharge his duties as appraiser according to the best of his ability and that he is not interested directly or indirectly in any lands to be appraised, which oath shall be attached to the report of such appraisal.

The consideration to be paid for the conveyance provided for in this act shall be not less than the appraised value of the land plus the cost of the appraisal.

Approved March 28, 1974.

CHAPTER 325—S.F.No.2621

An act relating to accounting; educational requirements for certification as a certified public accountant; amending Minnesota Statutes 1971, Section 326.20, Subdivision 3; and Minnesota Statutes, 1973 Supplement, Section 326.19, Subdivision 2.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes, 1973 Supplement, Section 326.19, Subdivision 2, is amended to read:

Subd. 2. **CERTIFIED PUBLIC ACCOUNTANTS; CERTIFICATES; GRANTING; EXAMINATION.** The certificate, certified public accountant, shall be granted to any person:

- (a) Who has attained the age of 18 years; and
- (b) Who is of good moral character; and
- (c) Who holds:

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(i) a master's degree with a major in accounting from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or who has in the opinion of the board at least an equivalent education, providing at least one year of experience of the type specified in subdivision 4, has been completed; or

(ii) a baccalaureate degree, with a major in accounting, from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or whose credits are acceptable to the University of Minnesota for admission to graduate study, or who has in the opinion of the board at least an equivalent education, providing at least two years experience of the type specified in subdivision 4, has been completed; or

(iii) a baccalaureate degree from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or whose credits are acceptable to the University of Minnesota for admission to graduate study, or who has in the opinion of the board at least an equivalent education, providing at least three years experience of the type specified in subdivision 4, has been completed; or

(iv) evidence of having completed two or more years of study with passing grade average or above from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or whose credits are acceptable to the University of Minnesota for admission to graduate study, or an area vocational-technical school, a Minnesota licensed private vocational school which fulfills the requirements of Minnesota Statutes, Sections 141.21 to 141.36, or who has in the opinion of the board at least an equivalent education, providing at least five years experience of the type specified in subdivision 4, has been completed; or

(v) a diploma as a graduate of an accredited high school or who has in the opinion of the board at least an equivalent education, providing at least six years experience of the type specified in subdivision 4, has been completed ;_i and ;

(d) Who has completed successfully an examination in such subjects and at such times, as the board may prescribe in its rules. The examination shall be administered by the board only to a candidate who holds:

(i) a baccalaureate degree with a major in accounting or higher degree, as described in clause (c) (i) or clause (c) (ii) or to persons having at least an equivalent education, or to candidates for such degree providing such candidate is currently registered in his final semester or quarter preceding graduation, or

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(ii) a baccalaureate degree, as described in clause (c) (iii), provided at least one years experience of the type specified in subdivision 4, has been completed, or

(iii) evidence of having completed two or more years of study with passing grade average or above from a college or , university , area vocational-technical school or a Minnesota licensed private vocational school which fulfills the requirements of Minnesota Statutes, Sections 141.21 to 141.36 , as described in clause (c) (iv), provided at least three years experience of the type specified in subdivision 4, has been completed, or

(iv) a diploma as a graduate of an accredited high school, as described in clause (c) (v), provided at least five years experience of the type specified in subdivision 4, has been completed.

Sec. 2. Minnesota Statutes 1971, Section 326.20, Subdivision 3, is amended to read:

Subd. 3. **UNREGISTERED PRACTICE.** It shall be unlawful for any certified public accountant or any partnership containing one or more certified public accountants to engage in public practice within this state unless such certified public accountant or partnership is duly registered as provided by this section. A partnership shall be deemed in public practice within this state if it performs professional accounting services for a fee ~~while maintaining an office within this state~~ . A certified public accountant shall be deemed in public practice within this state if he performs professional accounting services for a fee ~~incidental to an office which he, or an employer engaged in public practice, maintains within this state.~~

Approved March 28, 1974.

CHAPTER 326—S.F.No.2627
[Coded in Part]

An act relating to education; authorizing school districts to adopt a flexible school year program under certain conditions; amending Minnesota Statutes 1971, Sections 120.10, Subdivision 1; 124.11; 124.19, Subdivision 1; 126.12; Chapter 120, by adding sections; Minnesota Statutes, 1973 Supplement, Sections 124.20; and 124.222, Subdivision 3.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1971, Section 120.10, Subdivision 1, is amended to read:

120.10 EDUCATION; FLEXIBLE SCHOOL YEAR; COMPULSORY

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