place of business all signs, cards, pamphlets, or other printed matter issued shall designate such principal place.

Approved April 22, 1927.

CHAPTER 355-H. F. No. 489

An act authorizing and empowering probate courts to appoint an auditor in certain cases and defining his duties.

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

Section 1. Probate Court to appoint auditor.—The probate court shall have power on its own motion, or upon the petition of an heir, legatee, devisee, or claimant, to appoint an auditor, with or without notice, in any matter in an estate or guardianship involving an annual, partial or final account of a representative or guardian or the amount due on a claim or an offset thereto, and to direct what service shall be made upon the interested parties.

Sec. 2. Court to fix compensation.—In the order of appointment the court shall fix the compensation of said auditor and

the place where said accounting shall be held.

Sec. 3. Auditor to file oath and acceptance.—Before beginning his work said auditor shall file in the probate court his acceptance and oath to impartially and faithfully audit the account or claim referred to him.

Sec. 4. Powers of auditor.—The auditor so appointed shall have the same power as the court to set hearings, grant adjournments, compel the attendance of witnesses and the production of books, papers and documents, and to hear any and

all proper evidence relating to the account or claim.

Sec. 5. Auditor to make report to the Court.—The auditor shall report his findings of facts upon which the court shall make its order allowing, amending or disallowing the account or claim as filed within ten days after the last date of hearing thereon unless further time is granted by the court.

Sec. 6. Expenses to be paid by estate.—All fees and expenses of the auditor shall be audited by the court and be paid by the representative of the estate as expenses of administra-

tion.

Approved April 22, 1927.

CHAPTER 356--H. F. No. 882

An act to require counties to appropriate moneys for certain purposes, to certain cities of the fourth class situated in two counties.

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

Section 1. Adjoining counties must appropriate bridge funds.—Whenever a city of the fourth class is situated in two counties now or hereafter having a population of not exceeding 11,000 and 17,000 inhabitants respectively, and an assessed valuation including moneys and credits of not exceeding \$10,000,000 and \$19,500,000 respectively, the county board of each such county is hereby required to appropriate each year out of the road and bridge fund of such county, such sum as shall be necessary to the reconstruction and maintenance of any bridge that shall have been or may hereafter be constructed by any such city within its limits crossing any stream or river therein, not exceeding, however, in any one year the amount of tax levied by the county upon property within such city for road and bridge purposes in such year.

Sec. 2. Tax levy.—The amount required for the reconstruction and maintenance of such bridge or bridges shall be determined on March 1 of each year by a commission consisting of the county highway engineer of each such county and the city engineer or other officer of such city charged with the maintenance and supervision of streets and bridges therein, and shall by them be certified to the county auditor of each such county. The proportion thereof to be paid by each county shall be determined on the basis of the tax for road and bridge purposes levied by such county upon property within such city

in the next preceding year.

The county board shall thereupon direct the county auditor to make such payment to the city not later than July 1 next following, and the moneys so paid shall be used by the county for the sole purpose of reconstructing and maintaining such bridge or bridges.

Approved April 22, 1927.

CHAPTER 357-H. F. No. 907.

An act to amend Section 1856, General Statutes 1923, relating to the appointment of secretaries of water, light; power and building commissions in cities and villages having less than 10,000 inhabitants.

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

Section 1. Secretary—duties and powers—bond—compensation.—That Section 1856, General Statutes 1923, be and the same hereby is amended so as to read as follows:

"1856. The said water, light, power and building commission shall have the power and authority, and it is hereby given the power and authority to appoint and employ a secretary of said commis-