estate remaining delinquent on the first Monday of January, 19....., shall be published.

A copy of the resolution certified by the auditor, shall be filed with the clerk of the district court. If, for any reason, the board fail to designate a newspaper, or the proprietor of the newspaper fail to give the required bond, the auditor shall thereupon designate the same in writing, and immediately file such writing in his office, and a certified copy thereof with such clerk."

Approved April 24, 1941.

CHAPTER 401-S. F. No. 1288

An act relating to intoxicating liquors and elections thereon in cities and villages located in any county having not less than 24 nor more than 28 full or fractional townships and having a population of more than 14,500 and less than 15,000, and an assessed valuation, exclusive of monies and credits, of less than \$5,000,000 and more than \$4,500,000.

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

Section 1. Certain cities may establish municipal liquor stores.—That any city or village located in any county in this state, having not less than 24 nor more than 28 full or fractional townships, and having a population of more than 14,500 and less than 15,000, and an assessed valuation, exclusive of monies and credits, of less than \$5,000,000 and more than \$4,500,000, may hold an election for the establishment of a municipal liquor store as provided by Chapter 395, Laws of 1939, following as nearly as possible procedure described in the 1940 Supplement, Mason's Minnesota Statutes of 1927, sections 3200-37 to 3200-39, inclusive.

Approved April 24, 1941.

CHAPTER 402-S. F. No. 1323

An act relating to boards of equalization; amending Mason's Minnesota Statutes of 1927, Sections 2034 and 2036.

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