

such parcel, if it is determined by the county board that such repairs or improvements are necessary for the operation, use, preservation, and safety thereof. Such county auditor may, with the approval of the county board, provide for the demolition of any such building or structure, which has been determined by the county board to be within the purview of section 73.09, and for the sale of salvaged materials therefrom. The net proceeds from any sale of such salvaged materials, of timber or other products or leases made under this law shall be deposited in the forfeited tax sale fund and shall be distributed in the same manner as if the parcel had been sold.

*Before the sale of a parcel of forfeited land located in an urban area, the county auditor may with the approval of the county board provide for the grading thereof by filling or the removal of any surplus material therefrom, and where the physical condition of forfeited lands is such that a reasonable grading thereof is necessary for the protection and preservation of the property of any adjoining owner, such adjoining property owner or owners may make application to the county board to have such grading done. If, after considering said application, the county board believes that such grading will enhance the value of such forfeited lands commensurate with the cost involved, it may approve the same and any such work shall be performed under the supervision of the county or city engineer, as the case may be, and the expense thereof paid from the forfeited tax sale fund."*

Approved March 12, 1945.

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#### CHAPTER 94—S. F. No. 553

*An act relating to examination of banks by directors and employment of assistants, amending Minnesota Statutes 1941, Section 48.10.*

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

Section 1. Minnesota Statutes 1941, Section 48.10, is amended to read as follows:

**"48.10. Examining committee.** The board of directors shall annually appoint from its members an examining committee, which shall examine the condition of the bank annually, and oftener if required by the commissioner of banks.

The examining committee shall forthwith make, in duplicate, a verified detailed report of all assets carried on the books in excess of the actual value thereof, specifying the latter, and deliver the same to the cashier, who shall forthwith transmit one copy to the commissioner and duly record the other. *The directors may employ such assistants in making such examination as they deem necessary providing that examiners having statutory power to examine said bank shall not be permitted to act as such assistants.*

Approved March 13, 1945.

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#### CHAPTER 95—H. F. No. 311

*An act relating to soil conservation districts, amending Minnesota Statutes 1941, Sections 40.04, Subdivision 8, 40.05 and 40.06, as amended by Laws 1943, Chapter 274, Section 2, Paragraph (3), and Section 3.*

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

Section 1. Minnesota Statutes 1941, Section 40.04, Subdivision 8, as amended by Laws 1943, Chapter 274, Section 1, Subdivision (2), is amended to read as follows:

“H. (1) **Territory annexed; procedure.** Petitions for including additional territory within an existing district may be filed with the State soil conservation committee, and the proceedings herein provided for in the case of petitions to organize a district shall be observed in the case of petitions for such inclusion. The committee shall prescribe the form for such petitions, which shall be as nearly as may be in the form prescribed in this act for petitions to organize a district. Where the total number of land occupiers in the area proposed for inclusion shall be less than 25, the petition may be filed when signed by a majority of the occupiers of such area, and in such case no referendum need be held. In referenda upon petitions for such inclusion, all occupiers of land lying within the proposed additional area shall be eligible to vote.

“(2) Petitions for consolidating two or more districts or for separating an existing district into two or more districts may be filed with the State soil conservation committee by any twenty-five (25) or more occupiers of land within the district or districts affected. In such event, *it shall not be necessary to*