- (b) For the office of senator in congress, \$200;
- (c) For office of senator or representative in the legislature, \$50; and
- (d) For a county office, \$50; and
- (e) For the office of soil and water conservation district supervisor, \$20.

For the office of presidential elector, and for those offices for which no compensation is provided, no filing fee is required.

The filing fees received by the county auditor shall immediately be paid to the county treasurer. The filing fees received by the secretary of state shall immediately be paid to the state treasurer.

When an affidavit of candidacy has been filed with the appropriate filing officer and the requisite filing fee has been paid, the filing fee shall not be refunded.

Approved May 10, 1983

## CHAPTER 113 — S.F.No. 323

An act relating to retirement; extending the reporting date required in connection with state aid distribution; amending Minnesota Statutes 1982, sections 69.011, subdivision 2; and 69.051, subdivisions 1 and 3.

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

Section 1. Minnesota Statutes 1982, section 69.011, subdivision 2, is amended to read:

Subd. 2. QUALIFICATION FOR FIRE OR POLICE STATE AID.

(a) In order to qualify to receive fire state aid, on or before March 4 June 1, annually, in conjunction with the financial report required pursuant to section 69.051, subdivision 1 or 3, the clerk of each municipality having a duly organized fire department as provided in subdivision 4, or the secretary of each independent nonprofit firefighting corporation having a subsidiary incorporated firefighter's relief association whichever is applicable, and the secretary and the treasurer of the firefighter's relief association, shall jointly certify the existence of the municipal fire department or of the independent nonprofit firefighting corporation, whichever is applicable, which meets the minimum qualification requirements set forth in this subdivision, and the fire personnel and equipment of the municipal fire department or the independent nonprofit firefighting corporation as of the preceding December 31. Certification shall be made to the commissioner on a form prescribed by the commissioner and shall include any other facts the

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commissioner may require. The certification shall be made to the commissioner in duplicate. Each copy of the certificate shall be duly executed and deemed an original. The commissioner shall forward one copy to the auditor of the county wherein the fire department is located and retain one copy.

(b) On or before March 4 June 1 annually the clerk of each municipality having a duly organized police department and having a duly incorporated relief association shall certify that fact to the county auditor of the county where the police department is located and to the commissioner on a form prescribed by him together with the other facts the commissioner or auditor may require.

On or before March 1 June 1 annually, the clerk of each municipality and the auditor of each county employing one or more peace officers as defined in subdivision 1, clause (h), shall certify the number of such peace officers to the commissioner on forms prescribed by him. Credit for officers employed less than a full year shall be apportioned. Each full month of employment of a qualifying officer during the calendar year shall entitle the employing municipality or county to credit for one-twelfth of the payment for employment of a peace officer for the entire year. For purposes of sections 69.011 to 69.051, employment of a peace officer shall commence when the peace officer is entered on the payroll of the respective municipal police department or county sheriff's department. No peace officer shall be included in the certification of the number of peace officers by more than one municipality or county for the same month.

Sec. 2. Minnesota Statutes 1982, section 69.051, subdivision 1, is amended to read:

Subdivision 1. FINANCIAL REPORT OF ASSOCIATION. The secretary and the treasurer of each firefighters relief association or police relief association shall, in conjunction with the fire department personnel and equipment certificate required pursuant to section 69.011, subdivision 2, clause (a), or the police department and qualified peace officers certificate required pursuant to section 69.011, subdivision 2, clause (b), whichever is applicable, annually prepare and sign jointly a detailed financial report of the receipts of, disbursements from and balances in the special and general funds of the relief association for the preceding calendar year ending December 31, on a form prescribed by the commissioner. The financial report shall contain any information which the commissioner deems necessary to reveal the true financial condition of the relief association and the compliance of the relief association with the regulatory, financing and funding provisions of this chapter and any other applicable laws. The financial report shall be countersigned by the municipal clerk or clerk-treasurer of the municipality in which the relief association is located if the relief association is a firefighters relief association which is directly associated with a municipal fire department or is a police relief association, or countersigned by the secretary of the independent nonprofit firefighting corporation and by the municipal clerk or clerk-treasurer of the largest municipality in population which

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contracts with the independent nonprofit firefighting corporation if the relief association is a subsidiary of an independent nonprofit firefighting corporation. The financial report shall be filed by the municipal clerk or clerk-treasurer with the commissioner on or before March 1 June 1 annually. The commissioner shall forward one copy to the county auditor of the county wherein the municipality is located.

The relief association financial report shall be certified by an independent public accountant or auditor or by the auditor or accountant who regularly examines or audits the financial transactions of the municipality. In addition to certifying the financial condition of the special and general funds of the relief association, the accountant or auditor conducting the audit shall give an opinion as to the condition of the special and general funds of the relief association, and shall comment upon any exceptions to the report. The independent accountant or auditor shall have at least five years of public accounting, auditing or similar experience, and shall not be an active, inactive or retired member of the relief association or the fire or police department.

A municipality or police or firefighters relief association shall not qualify initially to receive, or be entitled subsequently to retain, state aid pursuant to this chapter if the financial reporting requirement or the applicable requirements of this chapter or any other statute or special law have not been complied with or are not fulfilled.

Sec. 3. Minnesota Statutes 1982, section 69.051, subdivision 3, is amended to read:

Subd. 3. REPORT BY CERTAIN MUNICIPALITIES. Each municipality which has an organized fire department but which does not have a firefighter's relief association shall annually prepare a detailed financial report of the receipts and disbursements by the municipality for fire protection service during the preceding calendar year, on a form prescribed by the commissioner. The financial report shall contain any information which the commissioner deems necessary to disclose the sources of receipts and the purpose of disbursements for fire protection service. The financial report shall be signed by the municipal clerk or clerk treasurer of the municipality. The financial report shall be filed by the municipal clerk or clerk-treasurer with the commissioner on or before March 4 June 1 annually. The commissioner shall forward one copy to the county auditor of the county wherein the municipality is located. The municipality shall not qualify initially to receive, or be entitled subsequently to retain, state aid pursuant to this chapter if the financial reporting requirement or the applicable requirements of this chapter or any other statute or special law have not been complied with or are not fulfilled.

## Sec. 4. EFFECTIVE DATE.

This act is effective retroactive to January 1, 1983.
Approved May 10, 1983

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