

## CHAPTER XXVII.

March 5, 1849. *An Act, requiring claims against town and counties to be itemized and verified.*

- SECTION 1. Before any account or claim against any town shall be audited or allowed the person holding such claim shall reduce the same to writing in items verified to the effect that such account is just and true—what not applicable.
2. Verification to be made before any officer authorized to administer oaths—punishment for perjury.
  3. Claimants may have the right of appeal.
  4. What to be considered a misdemeanor—penalty for violating the provisions of this act.
  5. Repeal of inconsistent acts.
  6. When act to take effect.

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

When claims  
may be audited.

SECTION 1. Before any account, claims or demand against any town or county of this state, for any property or services for which such town or county shall be liable, shall be audited or allowed by the board or officers authorized by law to audit and allow the same, the person in whose favor such account, claim or demand shall be, or his agent shall reduce the same to writing in items, and shall verify the same to the effect that such account, claim or demand is just and true, that the money therein charged was actually paid for the purposes therein stated, that the property therein charged was actually delivered or used for the purposes therein stated, and was of the value therein charged and that the services therein charged were actually rendered and of the value therein charged, or in case such services were official for which fees are prescribed by law, then that the fees or amounts charged therefor are such as are allowed by law, and that no part of such account, claim or demand has been paid. *Provided*, That the provisions of this act shall not apply to any claim or demand for an annual salary or per diem of jurors or witnesses fixed by, or in pursuance of any statute.

SEC. 2. The verification required by the preceding section may be made before any officer authorized by law to administer oaths, or before any member of the board, to which the account, claim or demand shall be presented to be audited, and every member of any such board is hereby authorized to administer the proper oath in such cases; and every person who shall wilfully or knowingly swear falsely on any such cases shall be deemed guilty of wilful perjury, and be punished accordingly. *Provided*, That in case any such account, claim or demand shall be made or presented by any administrator or executor on behalf of the estate of a deceased person, he shall not be required to verify the same, but may prove the same otherwise to the satisfaction of the board.

How verified—  
punishment for  
perjury.

SEC. 3. Whenever any account, claim or demand against any town or county shall have been verified in the manner prescribed in this act, the board of officers to whom the same shall be presented may receive and consider the same and may allow or disallow the same in whole or in part as to such board or officers shall appear just or lawful, saving to such claimants the right of appeal.

Right of appeal.

SEC. 4. Any member of such board who shall audit and allow any account, claim or demand required by this act to be itemized and verified without the same having been first duly itemized and verified, shall be deemed guilty of a misdemeanor and be punished by fine not exceeding five hundred dollars, or by imprisonment in the county jail not exceeding six months, or by both such fine and imprisonment.

Penalty for vio-  
lating this act.

SEC. 5. All acts or parts of acts inconsistent with this act are hereby repealed.

Repeal of incon-  
sistent acts.

SEC. 6. This act shall take effect from and after the first day of May, A. D. one thousand eight hundred and sixty-nine.

When act to  
take effect.

Approved March 5, 1869.