

CHAPTER XXXVII.

AN ACT TO AMEND SECTION ONE OF CHAPTER FORTY-SEVEN OF THE SESSION LAWS OF ONE THOUSAND EIGHT HUNDRED AND SIXTY-EIGHT, RELATING TO THE PUBLICATION OF THE LAWS IN CERTAIN NEWSPAPERS.

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

SECTION 1. That section one of chapter forty-seven of the session laws for the year one thousand eight hundred and sixty-eight, be and the same is hereby amended so as to read as follows :

Sec. 1. All laws of a general nature which shall hereafter be passed by the legislature shall be published once in the several newspapers of the state, within forty days after the close of the session; *Provided*, Such papers shall have been regularly issued for at least three months previous to the opening of such session.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved March 6, 1873.

General laws
published.

Act takes effect.

CHAPTER XXXVIII.

AN ACT TO AMEND SECTION ONE HUNDRED AND THIRTY-ONE OF TITLE FIVE OF CHAPTER EIGHT OF THE GENERAL STATUTES RELATING TO THE DUTIES OF COUNTY TREASURERS AND THE CARE OF THE PUBLIC FUNDS.

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

SECTION 1. Section one hundred and thirty-one of title five of chapter eight of the general statutes, is hereby amended so as to read as follows :

Sec. 131. When any money is paid to the county treasurer, excepting that paid on account of taxes charged on duplicate the treasurer shall give to the person paying the same, duplicate receipts therefor, one of which such person shall forthwith deposit with the county auditor in order that the county treasurer may be charged with the amount thereof, and there is hereby created a board of auditors for each of said counties in this state, which board shall consist of the county auditor, chairman of the board of county commissioners, and clerk of the district court of either of said counties in this state, whose duty it shall be to carefully examine and audit the accounts, books and vouchers of the treasurer of their respective counties, and to count and ascertain the kind, description and amount of funds in the treasury of said county or belonging thereto, at least three times in each year, without previous notice to the treasurer, and make report thereof, and of their acts and doings in the premises, to the county commissioners at their next meeting after such examination, and to publish the result of such examination in one or more newspapers in their respective counties, and also to witness and attest the transfer and delivery of accounts, books, vouchers and funds by any out-going treasurer to his successor in office, and report the same to the board of county commissioners at their next meeting after the terms of office of any treasurer shall expire.

Board of auditors
for counties—
their duties.

Second.—All the funds of any of said counties in this state shall be deposited by the county treasurer in one or more designated national banks, or state or private bank or banks, on or before the first day of each month, in the name of the proper county of which said board are officers. Such bank, or banks, or bankers, shall be designated by the said board of auditors, in their discretion, after advertising in one or more newspapers published in their respective counties for at least two weeks for proposals, and receiving proposals stating what security would be given to said county for such funds so deposited, and what interest on monthly balances of the amount deposited upon condition that said funds with accrued interest shall be held subject to draft and payment at all times on demand. *Provided,* That the amount deposited in any bank or banking house shall not exceed the assessed capital stock of said bank or banking house, as shall appear on the duplicate tax list. Every payment of the county treasurer shall be made on the warrant of the county auditor, or the chair-

Deposit of public
funds—provi-
sions concerning

man of the board of county commissioners, duly attested by the county auditor.

Treasury book-keeping.

Third.—The treasurer shall keep the books of his office in such way and manner as to show plainly and accurately every receipt and disbursement or payment daily, and on the same day on which such receipts and payments, or either of them actually occurs, and no unfinished business shall be kept or entered upon loose memoranda or slips of paper, and the said treasurer's books shall be balanced plainly and accurately every business day.

Security required of the public depositories.

Fourth.—Before any national, state or private bank or banker shall be designated as such depository, such bank or banker shall deposit with such treasurer a bond payable to said county, and signed by not less than five freeholders of said county as sureties, which bond shall be approved by the board of county commissioners, and shall be in such amount as said board shall direct, which amount shall be at least double the amount of funds to be deposited with such bank or banker. It is hereby made the duty of the officers designated, and also of the board of county commissioners of the several counties in this state, to comply with all the provisions of this act; *Provided*, That counties in which there are no such bank, banks or bankers, may be exempt from the provisions of this act so far as it relates to the depositing the funds of such counties with any such banks or bankers, if in the judgment of the auditing board and board of county commissioners of any such county it would be detrimental to the interest of such county to make such disposition.

Compensation of board.

SEC. 2. The board of auditors shall each be entitled to the sum of three dollars for each day actually employed in the discharge of their duties under this act.

Penalty of neglect of duty by any member.

SEC. 3. Any member of the board of auditors hereby created, or of the board of county commissioners, who shall neglect or omit to discharge any of the duties imposed by this act, shall be deemed guilty of a misdemeanor and upon conviction shall be liable to a fine of not less than one hundred dollars and nor more than five hundred dollars.

Exemption from liability for funds

SEC. 4. Whenever any portion of the funds of any county shall be deposited by any county treasurer in the manner as provided in this act, such treasurer and the sureties on his bond shall be exempt from all liability thereon by reason of the loss of any such deposited funds from the failure, bankruptcy or any other acts of any such

bank or banker to the extent and amount of such funds in the hands of such bank or banker at the time of such failure or bankruptcy.

SEC. 5. This act shall take effect and be in force from and after its passage. Act takes effect.

Approved March 10, 1873.

CHAPTER XXXIX.

AN ACT TO AMEND SECTION ONE HUNDRED AND FIFTY OF CHAPTER EIGHT OF THE GENERAL STATUTES, RELATING TO COUNTY TREASURERS.

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

SECTION 1. That section one hundred and fifty of chapter eight of the general statutes is hereby amended so as to read as follows :

Sec. 150. The county treasurer shall be allowed, at the time of his settlement, all sums paid by him for printing such advertisements as he is required to publish, at the rates prescribed by law, and all the sums paid by him for blank books and stationery necessarily used in his office, and shall receive for his services one-half of one per cent. as fees for receiving and disbursing all moneys on account of sales of school lands or the payment of interest on school lands, and on all other moneys by him collected or received as such county treasurer for each year's fees as follows : six cents on each dollar for the first ten thousand dollars, three cents on each dollar for the second ten thousand dollars, and two cents on each dollar on all sums over twenty thousand dollars and less than sixty thousand dollars, and one per cent. on each dollar on all sums over sixty thousand dollars, to be paid on the warrant of the county auditor out of the revenue fund of the county ; *Provided*, That no compensation shall be allowed to the treasurer on any moneys received from his predecessor in office or his legal representatives, or on any moneys received from the current school fund of the state

County treasurer's allowance.

How paid.

Compensation limited.