

CHAPTER 264.

H. F. No. 844.

An act relating to the levying of taxes for county purposes, and requiring certain statements and estimates of the board of county commissioners preliminary to such levy, and limiting the power and authority of such board in the expenditure of money and in the making of contracts, and defining the duties of board of county commissioners, county auditors and county treasurers, in relation thereto, and providing a penalty for the violation thereof, in all counties having two hundred thousand (200,000) inhabitants, or more.

Taxes for county purposes in counties of over 200,000 inhabitants.

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

SECTION 1. In all counties of this state having a population of two hundred thousand (200,000) inhabitants or over, it shall be the duty of the board of county commissioners thereof, when deciding upon the total amount of money necessary to be raised to meet the anticipated expenses of the county for the next ensuing year, to make an itemized statement covering all county expenditures for such year divided into not to exceed twenty-five general subdivisions, or funds, which amount shall be kept at the lowest practical limit and specifying, as near as possible, the specific amounts necessary for each purpose named therein, with appropriate titles for the funds indicative of the purposes for which the money is to be used. And said board of county commissioners shall, at the same time, make an estimate of all revenues the county will receive for the next ensuing year, exclusive of the revenues derived from taxation, and shall also estimate the amount of money, if any, that will be credited to the "suspense fund" at the end of the current fiscal year, as provided by section 5 of this act. Such itemized statement, together with said two (2) estimates, shall be embodied in and form a part of the official proceedings of said board and the amount finally determined upon and allowed to be raised by taxation, together with the amount of said two (2) estimates, shall, when the same has not been apportioned by law, be apportioned by the county auditor into the several funds in the proportion and for the specific purposes designated by the board of county commissioners in its itemized statement aforesaid, as the basis for taxation for the ensuing year; *Provided, however,* that for the items for sinking funds, bonds, interest on bonds, salaries and all items the charges of which are fixed by law, the full amount actually required to meet

Duties of county commissioners.

such items shall be apportioned. The money so raised by the levying of taxes and from said estimated amount of all revenues the county will receive for the ensuing year and said estimated amount in the "suspense fund"—when all is apportioned to the several funds as hereinbefore specified—shall be expended for the particular purpose designated in said itemized, and to which apportioned as aforesaid, and for no purpose in excess of the specific amount apportioned thereto.

Emergency fund.

SEC. 2. One of the funds herein provided for may be designated "emergency fund," but no money shall be expended from said emergency fund, except in cases of actual emergency, arising from unforeseen demands upon some other designated fund, which has become exhausted, and then only upon the unanimous vote of the board of county commissioners, upon which vote, and not before, said board will be authorized to transfer the amount necessary to meet such emergency to the fund from which such payment ought regularly to be made, whereupon said authorized transfer shall at once be credited to the specific exhausted fund, upon the books of the county auditor, by due entry showing the source from which it was received.

Duties of county auditor.

SEC. 3. It shall be the duty of the county auditor, in each warrant drawn by him upon the county treasurer, to indicate the purpose for which such warrant is issued and the fund from which it is paid, which in every instance shall be the fund upon which such warrant should be legally drawn and upon no other fund. It shall also be the duty of the county auditor, to present, at each regular meeting of the board of county commissioners, a statement showing the apportionments made to each fund, as required by section 1 of this act, for the various county purposes for the current year, together with the actual balance, if any, remaining to the credit of each fund out of the said apportionment, at the opening of business on the first day of the month of such regular meeting and the amounts, if any, still unpaid on account of contracts, or on orders, for all supplies, work, materials, labor or services already made or entered into by the board of county commissioners, so as to show not only the then-present balance, if any, but also the balance when the appropriations for contracts already made and entered into and orders given are deducted, which statement shall be embodied in and form a part of the minutes of the official proceedings of said meeting.

Duties of county treasurer.

SEC. 4. It shall be the duty of the county treasurer, as the disbursing officer of the county, to pay all warrants

duly and properly issued by the auditor, upon presentation to him, but only from the fund from which they are properly and legally payable and from no other fund. All moneys paid to the county treasurer on account of receipts from poor-house or poor-farm, shall be credited as they are received to such specific funds. In case of payments of money under any special contract entered into by the board of county commissioners, such payments shall be kept separate, under the name of the particular contract on account of which made, but under the general title of the fund from which such payment is legally made.

SEC. 5. All moneys received from any source, remaining unappropriated, or unexpended and credited to any fund or funds at the end of the fiscal year of any such county shall be transferred to a special fund to be designated "suspense fund." The amount of such suspense fund shall be apportioned on the first day of the succeeding fiscal year, to the different funds, in the same manner as the money raised by the tax levy and the other revenues of the county. The total amount so transferred to such suspense fund, as well as the amount previously estimated, under section 1 of this act, to be in said suspense fund, shall be included in the official minutes of the next regular meeting of the board of county commissioners; *Provided, however,* that the amount that may actually be expended for any specific purpose, during any one fiscal year, shall not in any instance, exceed the amount apportioned for such purpose and shall be paid from the proper fund mentioned in the itemized statement, required by section 1 of this act, or any amendment thereof that may be required under section 6 of this act.

Suspense
fund.

SEC. 6. It shall be the duty of the board of county commissioners to prepare and file with the board of tax levy, if any, in such counties, at its annual meeting, the itemized statement and also the two (2) estimates, required in section 1 of this act, to be made by said board of county commissioners, or any amendment thereof that may be required to be made by them by said board of tax levy.

Itemized
statement.

SEC. 7. If for any reason the maximum rate of taxation for the various purposes, respectively, for which the board of county commissioners are authorized to levy taxes, mentioned in said itemized statement, together with the estimated amount to be derived from all revenues of the county for the next ensuing year, exclusive of the revenues derived from taxation, and the amount estimat-

When maxi-
mum rate of
taxation
insufficient,
funds to be
reduced.

ed to the credit of the "suspense fund" at the end of the fiscal year, as provided for in section 1 of this act, does not, when all has been properly apportioned, provide an amount equal to the total amount mentioned in said itemized statement, required to be made by section 1 of this act, or any amendment thereof that may have been required by section 6 of this act, then it shall be the duty of the county auditor to reduce proportionately the several funds mentioned in said itemized statement, except for the items of sinking fund, bonds, interest on bonds, salaries and all other items, the charges for which are fixed by law which said fixed items shall remain at the full amount required by law, and any reductions which may be necessary shall be made in the other items.

SEC. 8. It shall be the duty of the county auditor in all such counties, at the first regular meeting of the board of county commissioners in November of each year, to have ready for and present to said board, to be embodied in the official proceedings thereof, a statement showing the several amounts included in the said itemized statement required by section 1 of this act, or amendment thereof, if any, under section 6 of this act, and in a parallel column the amounts of the several funds as they will be when the total tax levy for county purposes, as finally fixed and determined upon, together with the amount estimated to be in the "suspense fund," and the estimated amount of all revenues of the county for the ensuing year (exclusive of the revenues derived by taxation), when all have been properly apportioned to said funds, as by this act directed. The amounts so apportioned to said several funds, will show the sum permitted to be expended for each of the specific purposes mentioned in said itemized statement, during the next fiscal year of the county: *Provided, however,* that the amount, so permitted to be expended for each specific purpose, shall in no case exceed the amount mentioned in such itemized statement, or any amendment thereof, made as aforesaid.

SEC. 9. Any and all contracts entered into by the board of county commissioners which may provide for expenditures, during any one fiscal year, in excess of the amount apportioned as hereinbefore specified for the specific purpose, and the voting of any sum of money for any purpose whatsoever, in excess of the amount so specified for such specific purpose for any one fiscal year, shall be null and void.

SEC. 10. It shall be a misdemeanor for a county commissioner to contract, vote or bargain for the expenditure of any money from any fund, the payment for which,

Auditor's
itemized
statement to
show
amounts in
several
funds.

Contracts in
excess of
amounts
apportioned
void.

Mis-
demeanor.

including the amount already contracted, voted or appropriated, shall exceed in any one fiscal year the amount specifically apportioned to any such fund at the beginning of such fiscal year, as required to be done by the proceeding sections of this act.

SEC. 11. All acts and parts of acts, whether general or special, inconsistent with this act, are hereby repealed.

SEC. 12. This act shall take effect and be in force from and after the first day of January, nineteen hundred and two (1902).

Approved April 11, 1901.

CHAPTER 265.

S. F. No. 650.

An act to legalize mortgages given by guardians upon real property in this state belonging to their wards, after chapter 46 of the laws of 1889 entitled "An act to establish a probate code" went into effect, under a license of a probate court made after the passage of such act and before it went into effect, where such probate court confirmed such mortgage after said act went into effect, and to legalize foreclosure proceedings had thereunder.

Probate
code,
mortgages
by guard-
ians legalized
and foreclos-
ures thereof.

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

SECTION 1. That all mortgages heretofore made by guardians upon real property in this state belonging to their wards, after chapter 46 of the Laws of 1889, entitled "An act to establish a probate code" went into effect, under a license of a probate court made after the passage of said act, but before it went into effect, where such probate court confirmed such mortgage after said act went into effect, and where such mortgages have been foreclosed by advertisement pursuant to the statute relating to foreclosure by advertisement, be and the same are together with all proceedings had in such foreclosure, hereby legalized and confirmed.

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

Approved April 11, 1901.