

A certificate of registration or license issued by the proper board of any state may be accepted as evidence of qualification for registration in this state; provided, the holder thereof was at the time of such registration the legal possessor of a diploma issued by a medical college in good standing in this state and that the date thereof was prior to the legal requirements of the examination test in this state.

Said board may also, either with or without examination, grant a license to any physician who has satisfactorily passed the examinations given by the national board of medical examiners; provided further, that any physician licensed in any state who is a graduate of a recognized medical college, and who shall have served in overseas service in the army or navy of the United States for a period of not less than six months, and upon a payment of a fee of twenty-five dollars (\$25.00), and upon a proper showing of such service and license by said applicant, shall be licensed to practice as a physician and surgeon in this state without further examination, and, provided further, that such application for such license shall be made within one year from the taking effect of this act.

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

Approved April 15, 1919.

CHAPTER 252—S. F. No. 574.

An act creating a board of estimate and taxation in each city of the first class not organized under Section 36, Article 4, of the state constitution, and defining its powers and duties regulating taxation, finance and indebtedness therein.

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

Section 1. **Composition of board of estimate and taxation for Minneapolis.**—In each city of the first class not organized under section 36, article 4, of the state constitution, there shall be a board of estimate and taxation consisting of the mayor, the city comptroller or chief accounting officer, the chairman of the committee on ways and means or of the corresponding committee of the city council or chief governing body, the president of the board of education or of the body having charge of the schools of such city or such other member thereof as the board or body may designate at its annual meeting each year; the president of the board of park commissioners or the chief officer of the body having charge of the parks of the city or such other member thereof as the board or body may designate at its annual meeting each year, and two qualified electors of the city to be elected at large for terms of two years, except that in the first instance, the said four qualified electors shall be appointed by the mayor and be subject to confirma-

tion by the city council. The terms of office of one of the said appointive members shall be for two years and the terms of office of one of said appointive members shall be for four years from the date of the first Monday of the year in which they are appointed. Thereafter, said members shall be elected for terms of four years. Vacancies occurring in the office of any such member shall be filled for the unexpired term by appointment by the mayor subject to the confirmation of the city council. Each member of the board shall continue in office until his successor has been duly chosen and has qualified. Before entering upon the discharge of the duties of his office, each such member of the board shall make and file with the city clerk an oath that he will faithfully discharge the duties of his office. The mayor shall fix the time and place of the first meeting of the board and give notice thereof by mail to the members. The board shall elect a president and a vice president from its own number and shall adopt and from time to time may amend and change rules governing the calling and holding of meetings and its own procedure. The city comptroller and the city treasurer shall be respectively the accounting officer and the treasurer of this board. The board subject to the provisions of any civil service law governing the selection of employees of any such city shall have power to appoint a secretary and such other employes as it may deem necessary and shall fix their salaries and determine their duties. As soon after the passage of this act as the membership of the board shall have been completed, the board shall meet and organize their business. Meetings shall be held at least once a month thereafter and from time to time throughout the year as the business may require. Members of the board except those who now or hereafter shall receive compensation otherwise from any such city shall receive \$10 per diem, but not to exceed \$500 per year as full compensation for their services on this board. Wherever in this act the words "city council," "mayor," "city comptroller," "city treasurer," "city clerk," "president of the board of education," "president of the board of park commissioners," are used, they shall mean and include respectively any bodies, boards or officers of such city corresponding to or having the powers and duties commonly exercised by any such body, board or officer.

Sec. 2. Budgets to be submitted to board.—The city council, and every board and department of the city having any power to levy taxes, shall on or before the first day of September of each year, submit to the board of estimate and taxation a budget showing the estimates of its needs for the year, commencing on the first Monday in January next following for each fund under its control, and the board of estimate and taxation shall, on or before the 15th day of October of each year fix and determine the maximum amount of money and maximum rate which may be raised in the aggregate by general taxation by any such city council, board or department

for each such fund, and no general taxes shall be levied in such year in excess of the amounts so fixed. Provided, that the board of education may submit its budget on or before the first day of April in each year and the board of estimate and taxation shall in that case fix the maximum of the moneys to be raised by taxation for the purposes of the board of education on or before the first day of May next following. The board of estimate and taxation shall as soon as practicable prescribe a form or forms and the classification of titles for the budget estimates of the city council and of every board and department of the city having any power to levy taxes, and the form or forms and the classification of titles so prescribed shall thereafter be followed and complied with by each department in preparing budget estimates.

Sec. 3. Certificates of indebtedness authorized to cover preliminary expenses.—To provide necessary funds for the board of estimate and taxation for the first year, it shall be lawful for the board to issue and sell notes or certificates of indebtedness equal to the sum that one-fifteenth of a mill would produce on the assessed valuation of all property, real and personal in such city. For the year following, the board shall provide for the redemption of such notes or certificates and for the expenses of the board for that year by a levy of not to exceed two-fifteenths of one mill on the assessed valuation of all the property, real and personal of such city. For each year thereafter the board of estimate and taxation shall have the power to levy for its own expenses upon all the taxable property of the city, real and personal, a tax not exceeding one-fifteenth of a mill upon the taxable property of the city, and cause such levy to be certified to the county auditor and the county auditor shall include the same with and as part of the general taxes for state, city and county purposes, to be collected and enforced therewith together with like penalties, interest and costs, and the county treasurer upon collection shall transmit the proceeds of such levy to the city treasurer, to be placed in the board of estimate and taxation fund. Warrants on such funds shall be drawn by the president and secretary of the board and countersigned by the city comptroller.

Sec. 4. Exceeding of appropriation a misdemeanor.—The city comptroller or chief accounting officer of the city shall at the beginning of every fiscal year and from time to time thereafter, charge against each fund or appropriation the salaries and other ascertained obligations of the year payable therefrom, which charges shall be known as encumbrances upon the fund or appropriation and only that part of the fund or appropriation not so encumbered shall be deemed available for additional expenditures. In no case shall the total encumbrance exceed the total sum appropriated by the city council or any board of the city to any of its departments, bureaus or divisions; neither shall the city comptroller issue nor treasurer pay warrants drawn upon the funds or appropriations of

any board, department, bureau or division of the city, the funds or appropriations which are already fully encumbered. Any officer of the city who shall knowingly vote for any contract or appropriation or order any work or purchase or sign, countersign or issue any warrant or check, the effect of which shall be to exceed the appropriation or fund provided, shall be guilty of a misdemeanor and shall be personally liable for the excess. This provision shall not exempt any person from the penalty of any other statute. The city purchasing agent, if any is hereby ordered and directed not to issue purchase orders or sign contracts payable out of a fund or an appropriation so as to exceed or over-encumber such fund or appropriation, and all orders or contracts made by the purchasing agent shall first be submitted to the city comptroller or chief accounting officer of the city for entry on his books before being issued.

Sec. 5. **Transfer of funds authorized.**—The board of estimate and taxation may by a vote of at least five (5) of its members upon the written request of the city council or of the governing body of any department having control of expenditures, permit the transfer of moneys from one appropriation to another appropriation within the same department during the fiscal year, but this section shall not apply to the proceeds of bonds or obligations sold by the city.

Sec. 6. **Certain proceedings may be set aside.**—Any proceeding hereafter taken by the city council and the board of park commissioners or either under chapter 185, General Laws of 1911, as amended, the entire cost of which is not to be paid out of assessments against the benefited property may, by a vote of at least five (5) of its members be set aside by the board of estimate and taxation at any time within thirty (30) days after confirmation of awards and making of assessments by the city council or board of park commissioners as the case may be, and in case of appeals, within thirty (30) days after the termination of the last of all appeals in a proceeding or at any other earlier time, which action of the board of estimate and taxation shall have the effect to cancel all awards and assessments and terminate and abandon the entire proceeding. Such action shall not be taken by said board except after a public hearing of which not less than two weeks' published notice shall be given by two publications, once each week for two successive weeks, in the official newspaper of any such city.

Sec. 7. **Levying and collection of taxes.**—All taxes may, so long as this act continues in force, be levied and collected within the maximum fixed by statute and within the maximum fixed by the board of estimate and taxation for the various purposes of said taxation and without regard to the maximum rate of taxation fixed from time to time by any board other than the boards and departments governed by this act.

Sec. 8. Board to employ assistance.—For the purposes of this act, the board of estimate and taxation shall employ such assistance as it may deem necessary from time to time and shall have access to all the boards and departments of the city and to all accounts, contracts, records and files thereof, and shall have the right to call upon every board or department and every member and employ thereof for any information it may deem necessary, and it shall be the duty of every board or department and every member and employ thereof to furnish the information so called for.

Sec. 9. To incur indebtedness for municipal purposes on request of council.—Upon the request of the city council expressed by ordinance or resolution adopted by the votes of two-thirds of all members thereof, the board of estimate and taxation in its discretion shall have power by a vote of at least five (5) of its members to incur indebtedness for municipal purposes other than the purchase of public utilities and to pledge the credit of the city for the payment of principal and interest and for that purpose shall have power to issue and sell negotiable bonds of the city or any other form of obligation it may deem best, but any such bonds or obligations shall be sold only in the manner provided by section 1856, General Statutes 1913, to the purchaser who will pay the highest price therefor at the rate of interest fixed by the board of estimate and taxation and the obligations or bonds shall be drawn accordingly. Any premium received from the sale of such bonds shall revert to the sinking fund provided for the redemption of such bonds. Any such bonds or obligations shall be signed by the mayor and the city clerk under the city corporate seal and shall be countersigned by the president of the board of estimate and taxation and by the city comptroller. If the proceeds of the bonds or obligations be intended for the use of any board or department the expenditures of which are not controlled by the city council, there shall be in addition to the request by the city council, a like request expressed by ordinance or resolution adopted by the governing board of such department by the vote of at least two-thirds of the members thereof. The proceeds of such bonds or obligations shall be put into the city treasury and credited to the proper fund. The powers conferred by this section are in addition to all other powers conferred by law upon the city, its city council or any governing board thereof and may be exercised notwithstanding any provision of law to the contrary.

Sec. 10. Issuance and sale of bonds.—The bonds authorized by section 9 of this act, or any portion thereof, may be issued and sold by any such city notwithstanding any limitation contained in the charter of such city or any law of this state, prescribing or fixing any limit upon the bonded indebtedness of such city, provided the issuance of said bonds will not increase the net bonded indebted-

ness of the city as defined in section 1848, General Statutes, 1913, to an amount in excess of ten (10) per cent of its assessed valuation, but the full faith and credit of any such city shall at all times be pledged for the payment of any bonds issued under this act and for the current interest thereon, and the city council or other governing body of such city shall each year include in the tax levy for such city a sufficient amount to provide for the payment of such interest and for the accumulation of a sinking fund for the redemption of such bonds at their maturity.

Sec. 11. Meetings to be open to public.—The meetings of the board of estimate and taxation shall at all times be open to the public and the rules and regulations of the board shall provide for public hearings in connection with the determination of maximum amounts or maximum rates to be allowed to the different bodies, boards or commissions having power to levy taxes. The minutes and proceedings of the board shall be published in the official paper of such city.

Sec. 12. Separate part invalid not to declare remainder invalid.—This act shall not be declared void for the invalidity of any separable part.

Sec. 13. This act shall take effect and be in force from and after its passage.

Approved April 15, 1919.

CHAPTER 253—S. F. No. 619.

An act relating to and providing for the levy of additional school taxes in school districts in cities of Minnesota having over 50,000 inhabitants.

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

Section 1. Minneapolis board of education authorized to levy taxes for various purposes.—In all school districts in cities of this state now or hereafter having over fifty thousand inhabitants there may be levied and the board of education or other school board therein are hereby authorized to and may levy annually, independently of and in addition to all other sums for school purposes now authorized by law to be levied, the following additional amounts of taxes for the following named school purposes:

1. An amount equal to seven mills on each dollar of the taxable property of the district, for the purchase of school sites and the erection, repair, furnishing and fitting of school buildings, the payment of teachers' salaries and the general maintenance of the schools.

2. An amount equal to one mill on each dollar of the taxable property of the district, to be used only for the purpose of the repair, upkeep and maintenance of public school buildings and the equipment thereof.