

all other taxes, except those upon real property owned by it in this state, which is taxed the same as like property of individuals.

Approved February 25, 1943.

CHAPTER 74—H. F. No. 422

(AMENDING SECTION 69.10 MINNESOTA STATUTES 1941.)

An act relating to the filing of reports by secretaries of Firemen's Relief Associations, amending Mason's Supplement 1940, Section 3728-4.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 3728-4, is amended to read as follows:

3728-4. **Annual report of secretary filed with city clerk.**—

The secretary of said association shall file on or before the first day of September of each year with the city clerk *and the commissioner of insurance* a detailed report of the amount of money or property so received, expended, and remaining on hand to the credit of said fund. The books and records of said association shall be open to inspection and audit by any taxpayer of said city or his duly authorized representative.

Approved February 25, 1943.

CHAPTER 75—H. F. No. 423

(AMENDING SECTIONS 69.01, 69.02, 69.05, MINNESOTA STATUTES 1941.)

An act relating to organized partly paid, or voluntary fire departments, amending Mason's Supplement 1940, Sections 3723 and 3724, and Mason's Minnesota Statutes of 1927, Section 3727.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 3723, is amended to read as follows:

3723. Clerk to file certificate.—On or before *September 30*, annually, the clerk of every *city, village, borough, town, or township* having an organized fire department, or a partly paid or volunteer department, shall file with the commissioner his certificate stating such fact, the system of water supply in use in such department, the number of its organized companies, steam, hand or other engines, hook and ladder trucks, hose carts, and feet of hose in actual use, and such other facts as the commissioner may require; provided however, that such clerk shall include in such certificate the name of each *city, village, borough, town, or township* served by such fire department under contract.

Sec. 2. Law amended.—Mason's Supplement 1940, Section 3724, is amended to read as follows:

3724. Report of premiums—certificate of Commissioner.—The commissioner shall include in the blank form furnished to each fire insurance company for its annual statement a list of all such *cities, villages, boroughs, towns, and townships*, and each company shall report therein the amount of the gross direct premiums, less return premiums, received by it on all direct business during the preceding year, upon property located within the corporate limits of such *cities, villages, boroughs, towns, and townships*, upon policies covering loss or damage by fire, lightning, loss or damage by water to goods and premises arising from the breakage or leakage of sprinklers, pumps or other apparatus erected for extinguishing fires, and a report setting forth the names of all *cities, villages, boroughs, towns, and townships* furnishing fire protection to other *cities, villages, boroughs, towns, and townships* and to what other *city, village, borough, town, or township* the services are furnished as evidenced by the service contracts filed with him. The report shall also indicate the *city, village, borough, town, or township* to which the premium tax should be allocated. Before July 1 following, the commissioner shall certify to the state auditor the name of each *city, village, borough, town, or township* which has had for not less than one year an organized fire department, and which has been so reported to him, and the amount of said gross direct premiums, less return premiums, upon property located within the corporate limits of such *city, village, borough, town, or township*, and upon property located within the corporate limits of such other *cities, villages, boroughs, towns, and townships* as have been certified to the commissioner as having service contracts with such first mentioned *city, village, borough, town, or township* received by each fire company upon policies covering loss or damage by fire, lightning, loss or damage by water to goods and premises arising from the breakage or leakage of sprinklers, pumps or other apparatus erected for extinguishing

fires, and taxes paid on account thereof in such year by each company.

Sec. 3. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 3727, is amended to read as follows:

3727. **Annual report—examination of books.**—The secretary and treasurer of every such association shall annually prepare a detailed report of its receipts and expenditures for the preceding year, showing to whom and for what purpose the money has been paid and expended, and, *on or before September 1*, file it with the clerk of the municipality and a duplicate with the *commissioner of insurance*. No money shall be paid to such association until such report is so filed. No one serving as a substitute or on probation, nor any fireman in a municipality having such association who is not a member thereof, shall be deemed a fireman within the meaning of this subdivision. No treasurer of any such association shall enter upon his duties until he shall have given to the association a good and sufficient bond for the faithful discharge of his duty according to law. All the financial books and accounts of such association and municipality shall be subject at all times to examination by the public examiner, and he is hereby authorized and empowered to make such examination when complaint is duly made to him that the money, or any part thereof, paid under the provisions of this chapter to the treasurer of any municipality or relief association, has been or is being expended for an unauthorized purpose, shall so report to the governor, upon whose direction to the auditor no further warrants shall be issued to such municipality until the money so expended has been replaced.

Approved February 25, 1943.

CHAPTER 76—H. F. No. 467

An act authorizing the board of county commissioners in certain counties to annually levy a tax to provide funds for the present or future construction or reconstruction of county buildings, the acquisition of the necessary grounds therefor, and the purchase of the necessary office furniture and equipment to be used in connection therewith, and authorizing such county boards to create a "special county building and sinking fund" for such purposes.