

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.

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#### 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.*

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

**Section 1. County Board to provide for tax for county buildings in certain cases.**—The board of county commissioners in any county in this state now or hereafter having a population of not less than 15,000 or more than 18,000, according to the 1940 federal census, and having a taxable assessed valuation, exclusive of money and credits, of not less than \$6,500,000 nor more than \$8,500,000 and containing not less than 20 nor more than 22 full and fractional congressional townships, may hereafter annually levy a tax which will produce an amount not exceeding \$12,000 for the purpose of providing funds for the present or future construction or reconstruction of a building used or to be used for the administration of its county affairs and for court house purposes; the acquisition of the necessary grounds therefor; and the purchase of the necessary office furniture and equipment to be used in connection therewith. The proceeds from any tax so levied shall be credited to a fund to be created by the county board, and known as the "special county building and sinking fund". Any money credited to such fund shall be used solely for the purposes provided for herein.

Approved February 25, 1943.

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#### CHAPTER 77—H. F. No. 478

(AMENDING SECTION 118.12 MINNESOTA STATUTES 1941.)

*An act relating to investment of town or school district funds; amending Mason's Supplement 1940, Section 1973-14.*

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

**Section 1. Law amended.**—Mason's Supplement 1940, Section 1973-14, is amended to read as follows:

**1973-14. Deposit of town and school district funds with county treasurer in certain cases.**—Whenever the town board of any town or the school board of any school district in this state, by a unanimous resolution, deem it advisable, such town board or school board may invest such amount of funds in such town or school treasury as will not, in the opinion of such board, be needed by such town or school district during the fiscal year, in any of the bonds of any county, city, town, village, school district, drainage or other district created pursuant to law for public purposes