

city, village, town, or school district shall be liable to the state for the total cost and expenses of such examination, including the salaries paid to the examiners while actually engaged in making such examination. *The public examiner if he deems it advisable may bill such city, village, town, or school district monthly for services rendered and the officials responsible for approving and paying claims are authorized to pay said bill promptly. Said payments shall be without prejudice to any defense against said claims that may exist or be asserted.* The revolving fund of the public examiner shall be credited with all collections made for any such examinations.

Approved March 29, 1951.

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CHAPTER 188—H. F. No. 562

(Not Coded)

*An act relating to tax levies in certain counties, limiting the amount that may be levied in excess of limitations under existing laws, in all counties now or hereafter having an assessed valuation of real and personal property exclusive of moneys and credits of not less than \$12,000,000, more than 50 per cent of which valuation consists of iron ore and having a population of not less than 25,000 nor more than 50,000 inhabitants; amending Laws 1941, Chapter 212, Sections 1 and 14.*

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

Section 1. Laws 1941, Chapter 212, Section 1, is amended to read:

Section 1. **Application of act.** This act shall apply to all counties in the state now or hereafter having an assessed valuation of real and personal property, exclusive of moneys and credits, of not less than \$12,000,000, more than 50 per cent of which valuation consists of iron ore, and having a population of not less than 25,000 nor more than 50,000 inhabitants.

Sec. 2. Laws 1941, Chapter 212, Section 14, is amended to read:

Sec. 14. **Tax levy for revenue purposes, limitation.** Any county subject to the provisions of this act may levy during the year 1951 and each year thereafter for general revenue purposes an amount not exceeding \$180,000, notwithstanding any limitations in existing laws for general revenue purposes, said amount to be in addition to all other county income now payable into the general revenue fund, except the general tax levy for said fund and delinquent taxes. If the money collected in any year upon the general revenue fund levy payable in said year, plus delinquent taxes collected in said year and apportioned to the general revenue fund, shall exceed \$180,000, the excess shall not be expended during said year and no obligation shall be incurred against it, but such excess shall be transferred by the county auditor and county treasurer to the accounts for the succeeding year and the county auditor shall reduce the levy for such fund for the succeeding year by the amount of such excess so transferred. In order to allow for delinquencies in collections upon tax levies for the general revenue fund based on the previous year's experience, the county auditor shall increase the levy made by the county board hereunder by such percentage as the levy for the general revenue fund payable in the previous calendar year exceeded the sum of the collections thereon in said year plus delinquent taxes paid in said year and apportioned to said fund, in order to insure said general revenue fund receiving the full amount of the levy made for said fund, not exceeding \$180,000 in addition to income from all other sources now payable into the general revenue fund of said county.

Approved March 29, 1951.

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CHAPTER 189—H. F. No. 613

[Coded as Section 215.26]

*An act authorizing and under some circumstances requiring a tax levy to be made for the purpose of paying the cost of a post-audit by the public examiner.*

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

- [215.26] **Public examiner, post-audit; tax levy.** Section 1. [Subdivision 1] **Levy of tax.** Counties, cities, villages,