

person or corporation in excess of \$500 on account of rents, or in excess of \$100 on account of interest or dividends, or in excess of \$600 on account of either wages, salaries, or commissions, shall make a return in respect to such payments in excess of the amounts specified, giving the names and addresses of the persons to whom such payments were made, the amounts paid to each. The state treasurer or other corresponding officer, by whatever name known, of every political subdivision of the state, of every city, village, or borough and of every school district, shall, on or before the first day of March each year, beginning with March, 1938, make and file with the commissioner of taxation a report giving the name of each employee or official to whom the state or such political subdivision, city, village, borough, or school district, during the preceding calendar year, paid any salary or wages in excess of \$600, together with the last known address of such employee or official.

Sec. 5. **Application.** The provisions of this chapter are applicable to all taxable years beginning after December 31, 1950.

Approved April 20, 1951.

CHAPTER 610—H. F. No. 708

[Coded as Sections 376.55 to 376.66]

An act relating to county nursing homes for the care of chronically ill and convalescent persons, authorizing counties to establish such facilities, and providing for the issuance of bonds therefor and tax levies for such purposes.

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

[376.55] Section 1. **County nursing home.** Subdivision 1. **Authority.** (a) Any county, or any group of counties acting jointly are hereby authorized to establish a county nursing home, in this act also termed "nursing home", for the care and treatment of chronically ill or convalescent persons with the unanimous consent of the county board;

(b) In addition to its usual meaning, the phrase "chronically ill or convalescent persons" as used in this act includes persons who need nursing home care because old age or infirmity renders them unable to properly care for themselves;

(c) Nursing homes established under this act shall be devoted primarily to the care and treatment of persons requiring welfare services.

Subd. 2. Establishment. The county board of any county, or any group of counties acting jointly, may establish a nursing home as provided in this act, by converting suitable existing county-owned buildings, or by acquiring by gift, purchase, or condemnation proceedings instituted in the name of the county, or counties, a suitable site, and erecting suitable buildings thereon, and to equip and maintain the same as a nursing home for chronically ill and convalescent persons; provided, however, that no new site shall be established or a new building constructed for a nursing home unless such question is submitted to a referendum vote of the people in the county or a group of counties acting jointly, and a majority of the people voting on such question shall approve the same, as provided by Section 376.04 [,] Minnesota Statutes Annotated [,] as in the case of county hospitals.

Subd. 3. Transfer of funds. The county board of any county in this state may transfer surplus funds from any fund except the road and bridge, sinking or drainage ditch funds for the purpose of establishing a county nursing home. When surplus funds are not available for transfer, a county board may issue bonds to defray the cost of establishing a county nursing home, subject to the provisions of section 2 of this act.

Subd. 4. Obtaining interest. Any county, not maintaining a nursing home, either alone or in connection with another or other counties, may purchase an interest in an existing county nursing home if the county board or boards owning such nursing home decide by majority vote of each county board to admit such county. The sum to be paid for admission to ownership shall be fixed by the county board or boards owning such home with due regard for their investment in such home. Any county admitted under this provision shall have all the rights and privileges provided for in this act.

Subd. 5. **County defined.** Whenever in this act the word "county" is used, it refers to a county acting singly, or as one of a group of counties acting jointly, unless the context clearly indicates otherwise.

[376.56] **Sec. 2. Tax levy.** The county board of any county establishing a nursing home, under the authority granted in section 1, shall annually levy a tax in such amount as is necessary to defray its proportion of the net costs of maintenance and operation of such nursing home after taking into consideration payments for care of patients, and in addition thereto a tax to repay the cost of acquiring such nursing home, and for the retirement of bonds issued for that purpose as herein authorized. The proceeds of taxes for costs of maintenance and operation shall be paid by the county by which they are collected into a county nursing home fund, which, in the case of counties operating jointly, shall be kept in the treasury of the county in which the nursing home is located and shall be expended therefrom as provided in this act. Any bonds issued under the authority of this act shall be known as county nursing home bonds and shall be general obligations of the county and shall be issued and sold, and tax levies for the payment thereof made in accordance with the provisions of Minnesota Statutes 1949, Sections 475.53 to 475.72 and acts amendatory thereof and supplementary thereto. The proceeds from the sale of those bonds and funds transferred pursuant to the provisions of section 1, subdivision 3 [,] shall be credited to the county nursing home building fund by the county auditor and deposited to the credit of such fund by the county treasurer. The county treasurer of the county in which the nursing home is located shall make payments out of the county nursing home fund on properly authenticated vouchers of the county nursing home board, as in this act provided.

[376.57] **Sec. 3. Determination to establish.** In establishing a jointly owned and operated county nursing home, each of the cooperating counties shall determine by a unanimous vote of the county board of that county that it is in favor of the establishment of such home, the place of its location, the approximate amount to be expended for the establishment of the proposed nursing home under the authority provided in section 1, and authorize the payment by that county of its proportionate share of that cost of establishment. The proportion of costs of that establishment, and of costs of maintenance and operation of the nursing home to be paid by each

county shall be on the basis of the proportion that the assessed valuation in that county bears to the total assessed valuation in all of the cooperating counties.

[376.58] **Sec. 4. Supervision.** Subdivision 1. **Designation of county welfare board.** The county board of any county establishing a county nursing home as herein authorized singly shall designate the county welfare board of the county to supervise that nursing home as an integral part of county welfare services, and that county welfare board shall constitute the county nursing home board for that county.

Subd. 2. **Nursing home board; creation.** Whenever two or more counties, through their boards of county commissioners, have agreed to maintain a county nursing home under the authority provided in section 1 herein, the county commissioners of each county shall designate the county welfare boards of the cooperating counties as the county nursing home board. Immediately after their designation as the county nursing home board, the welfare boards of the cooperating counties shall hold a joint meeting and elect a chairman, vice-chairman and secretary who shall be the executive committee; provided, however, that each county shall have not less than one representative on the executive committee, provided also that where more than three counties participate in establishing a nursing home, the executive committee shall be expanded by one member for each additional county above three to the end that no county will have less than one member on the executive committee. The joint meeting of the county welfare boards that have been designated as the county nursing home board shall, in the first instance, be called by the chairman of the county welfare board of the county wherein the county commissioners have agreed to locate the proposed home, and thereafter they shall meet annually, and at such other times as are deemed necessary. Members of the county nursing home board, and its executive committee shall serve without compensation, but shall be entitled to reimbursement from the county nursing home fund for necessary expenses incurred by them in connection with their official duties.

Subd. 3. **Nursing home board; powers, duties.** The county nursing home board herein authorized shall have the power to establish, operate and maintain a county nursing home within the limits prescribed in this act. The county nursing home board may delegate to the executive committee herein defined the authority to supervise the establish-

ment, management and operation of the county nursing home including the approval of expenditures and such other business as is necessary for the efficient operation of the home within such general policies as have been established by the county nursing home board.

Subd. 4. Expenditures, approval. The county nursing home board, or its executive committee, if so designated as provided in section 4, subdivision 2 herein, shall approve by a majority vote all expenditure vouchers, and the chairman of the board or committee approving them shall thereafter transmit them to the county auditor of the county in which the home is located for payment through the county welfare board office of that county in the same manner as other county welfare expenditures, accompanied by his certification that they have been approved by a majority of the board or the executive committee of the board as the case may be. The county welfare board of the county in which the home is located shall perform all clerical and accounting functions other than the maintaining of medical records.

Subd. 5. Estimates of cost. The provisions of Minnesota Statutes 1949, Section 393.08 [.] as to the preparation of estimates of cost for the county welfare board are hereby made applicable to costs of operation of the county nursing home under this act.

Subd. 6. Acceptance of gifts. The county nursing home board is empowered to accept as a trust any gift, donation, or endowment from any source, whether subject to special provisions of the donor or not, and such gifts, donations, or endowments shall be placed to the credit of the county nursing home fund in the treasury of the county in which the home is located and, disbursed, as to principal or income as the donors may have indicated, by the county nursing home board.

[376.59] **Sec. 5. County nursing homes building funds.** When a county nursing home board is satisfied that each county in a cooperating group of counties has available its share of the cost of establishing the nursing home, it shall so certify to the county board of each cooperating county, which shall thereupon order the county treasurer of that county to pay over to the treasurer of the county in which the nursing home is to be located, the county nursing home building funds in the possession of such county treasurer. The county nursing

home board shall then proceed to carry out the purposes of this act.

[376.60] **Sec. 6. Authority of board or executive committee.** The county nursing home board or its executive committee as herein provided is hereby authorized:

(1) To appoint a superintendent of the county nursing home and all necessary employees for the management and control of such county nursing home, and to prescribe their compensation and duties;

(2) To arragne for physicians' services and other medical care for the chronically ill and convalescent patients in the home, and prescribe the compensation and duties of physicians so designated, provided that nothing herein shall preclude a patient from being attended by his family physician or physician of his choice serving the area in which the nursing home is located.

(3) To purchase equipment, supplies and services necessary in the care and maintenance of the nursing home and the patients therein;

(4) To perform all other acts necessary to carry out the provisions of this act, except those with which the county board or boards are specifically charged, including all the powers granted the county by subdivision 2 of section 1, and specifically the authority to institute condemnation proceedings in the name of the county or counties involved, which shall be conducted in the manner provided by Minnesota Statutes 1949, Chapter 117, in the case of other condemnation proceedings by counties.

[376.61] **Sec. 7. Who may become inmates.** No feeble-minded girl or woman under the age of 45 years shall be kept in, placed, or received in any county nursing home. No male under the age of 17 years or female under the age of 18 years shall be kept in such home. No person shall be required to become an inmate of any county nursing home as a condition, wholly or in part, of any public assistance grant.

[376.62] **Sec. 8. Rates.** When any county or group of counties shall have established a county nursing home under this act, the county nursing home board herein authorized

shall fix the rate per day, week, or month which it will charge for care and maintenance therein, subject to approval of the director of social welfare. The county welfare boards may purchase care in such county nursing home for chronically ill and convalescent patients under their charge by paying the rates so established. The rates established under this section may vary according to the amount of care required by the patient, but all rates shall be uniform for all persons desiring to purchase similar care in such homes except that the rate for patients referred to in section 9 may include a charge for a reasonable rate of depreciation. The charge for care of each patient shall be paid to the county treasurer of the county in which the nursing home is located.

[376.63] Sec. 9. **Placing in another county.** Where a county has not established a county nursing home, or where the facilities of such home are insufficient to provide for the care of chronically ill and convalescent persons residing within the county, such persons may be received and maintained in the county nursing home of another county, subject to the payment of the rates established under section 8 of this act.

[376.64] Sec. 10. **Paying patients.** A county nursing home may receive any chronically ill or convalescent resident of a single or cooperating county who desires to purchase care and maintenance therein with his own funds or with assistance grants awarded to him by county welfare boards. County nursing homes may receive chronically ill or convalescent residents of other counties who desire to purchase care and maintenance therein in a similar manner, but any such county nursing home shall first accept all county welfare board patients from counties which established the home.

[376.65] Sec. 11. **Reports.** The superintendent of the county nursing home shall annually, and at such other times as required by the nursing home board or its executive committee, make full and complete reports regarding the cost of operation of the home and shall furnish such other information in relation to the home as may be required of him by the nursing home board, state board of health, and the director of social welfare.

[376.66] Sec. 12. **Records.** Each nursing home board shall keep or cause to be kept accurate records relating to the identification, residence, date of admission and discharge, and medical history of all patients in the county nursing home.

as required by the regulations of the director of social welfare or the state board of health and such further records as it shall deem necessary for the administration of such home. All nursing homes established under this act shall comply with the standards required by the state board of health, and the director of social welfare for their operation.

Approved April 20, 1951.

CHAPTER 611—H. F. No. 1001

An act relating to procedure in the department of taxation; amending Minnesota Statutes 1949, Section 270.10, Subdivision 3.

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

Section 1. Minnesota Statutes 1949, Section 270.10, Subdivision 3, is amended to read:

270.10 Subd. 3. **Statement of reductions.** The commissioner shall *maintain as a public record in the department* a statement of all abatements, reductions, and refundments of assessments, taxes, or other obligations granted by the department during the biennium, which require the written approval of the commissioner or his deputy, and of which written notice to the attorney general is required, under the provisions of subdivision 1 of this section; and, all reductions of assessed valuation of more than \$50,000 and all reductions, refundments, or abatements of real estate tax of more than \$1,000 shall be separately shown in such statement. Such statement shall show the names of all taxpayers or other persons concerned, the original amount of each assessment, tax, or other obligation, the amount of abatement, reduction, or refundment allowed in each case, and the totals of the respective items, notwithstanding any provisions of law requiring secrecy to the contrary. The commissioner shall include in such statement the amount of all increases of taxes or assessments made by the department, classified in such manner as he may deem proper, but not showing the names of taxpayers or other persons concerned or the amounts in individual cases.

Approved April 20, 1951.