

## CHAPTER 688—S. F. No. 293

[Coded]

*An act permitting certain lands to be exempt from taxation when dedicated to certain public uses.*

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

Section 1. [272.59] **Tax reduction, swamp or marsh lands reserved as wild life preserves.** Subdivision 1. **Easements conveyed.** Upon application, approved by the County Board and the Commissioner of Conservation, any owner may be accorded a tax reduction upon such of his lands as are comprised mainly of swamp or marsh for a period of not less than 15 years, if he agrees by written easement to be filed with the County Board to reserve such lands to the state for the purpose of development as wild life habitat and for public hunting for the full period designated for such tax reduction. The reduction in taxes shall be commensurate with the reduced value of the lands by virtue of the easements so conveyed.

Subd. 2. **Swamp or marsh lands defined.** For the purpose of this act, "swamp" or "marsh" lands shall mean only such lands as are not capable of producing merchantable timber or other marketable forest products.

Approved April 23, 1953.

## CHAPTER 689—S. F. No. 399

*An act relating to the examination by the public examiner of the books, records, accounts, and affairs of cities, boroughs, villages, towns, or school districts upon petition of freeholders or request of governing body; amending Minnesota Statutes 1949, Section 215.19 as amended and Section 215.20.*

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

Section 1. Minnesota Statutes 1949, Section 215.19, as amended by Laws 1951, Chapter 185, Section 1, is amended to read :

215.19. **Examination of municipal records.** The freeholders of any city, borough, village, or town may petition the public examiner to examine the books, records, accounts, and affairs of any such city, borough, village or town *and the scope of the examination may be limited by the petition, but such examination shall cover, at least, all cash received and disbursed and the transactions relating thereto, provided that the*

*public examiner shall not examine more than the six latest years preceeding the circulation of the petition, unless it appears to the public examiner during his examination that the audit period should be extended to permit a full recovery under bonds furnished by public officers or employees, and may if it appears to him in the public interest confine the period or the scope of audit, or both period and scope of audit, to less than that requested by the petition. When the population of any such city, borough, village, or town is not more than 2,000, the petition shall be signed by at least six freeholders for each 100 inhabitants; when the population thereof is over 2,000 the petition shall be signed by at least four freeholders for each 100 inhabitants. Likewise, the freeholders of any school district may petition the public examiner in the same manner and he shall be subject to the same restrictions regarding the scope and period of audit, provided that the petition shall be signed by at least ten freeholders for each 50 pupils in average daily attendance during the preceding school year as shown on the records in the office of the county superintendent of schools. In no case shall the petition for an examination of a town bear the names of less than 25 freeholders; and in the case of a city, borough, or village having a population over 2,000 said petition shall be signed by not less than 120 freeholders; and provided, that in the case of school districts and all other cities, villages, and boroughs, said petition shall be signed by at least ten freeholders. At the time it is circulated, every petition shall contain a statement that the cost of the audit will be borne by the city, village, borough, town, or school district as provided by law. Before such petition is delivered to the public examiner it shall be presented to the auditor of the county in which such city, borough, town, village, or school district is situated, who shall determine whether such petition is signed by the required number of freeholders and shall certify such fact thereon, and such certificate shall be conclusive evidence thereof in any action or proceeding for the recovery of the costs, charges and expenses of any examination made pursuant to such petition.*

Sec. 2. Minnesota Statutes 1949, Section 215.20, is amended to read:

**215.20 Examination, written report.** *The governing body of any city, borough, village, town, county or school district, by appropriate resolution may ask the public examiner to examine the books, records, accounts and affairs of their government, and the public examiner shall examine the same upon receiving, pursuant to said resolution, a written request signed by a majority of the members of the governing body; and members of any public utility commission may request*

*an audit of its books, records, accounts and affairs in the same manner; provided that the scope of the examination may be limited by the request, but such examination shall cover, at least, all cash received and disbursed and the transactions relating thereto. Such written request shall be presented to the clerk or recording officer of such city, borough, village, town or school district, before being presented to the public examiner, who shall determine whether the same is signed by a majority of the members of such governing body and, if found to be so signed, shall certify such fact, and the fact that such resolution was passed, which certificate shall be conclusive evidence thereof in any action or proceeding for the recovery of the costs, charges and expenses of any examination made pursuant to such request. Nothing contained in any of the laws of the state relating to the public examiner, shall be so construed as to prevent any city, borough, village, town or school district from employing a certified public accountant to examine its books, records, accounts and affairs.*

Approved April 23, 1953.

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CHAPTER 690—S. F. No. 507

[Not Coded]

*An act authorizing the commissioner of highways to employ consulting engineers for professional advice and preparation of plans for work on trunk highways.*

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

**Section 1. Commissioner of highways, employ registered professional engineers as consultants.** The Commissioner of Highways is authorized to employ and engage the services of registered professional engineers to act as consultants in connection with, and to prepare plans and specifications themselves or by their organization and employees for the construction of trunk highways, and the commissioner of highways is authorized to negotiate for and agree upon the terms and compensation for such employment and services.

**Sec. 2. Termination.** This act shall take effect immediately upon its passage and shall continue for a two-year period, provided that the amount spent pursuant to the provisions of this act shall not exceed the sum of \$150,000 during said period.

Approved April 23, 1953.

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