vided for in sections 514.18 to 514.22, both inclusive, to enforce the payment of any such charges.

Sec. 4. Minnesota Statutes 1949, Section 360.102, Subdivision 10, is hereby repealed.

Approved April 24, 1953.

CHAPTER 735-H. F. No. 1438

An act relating to village government; amending Minnesota Statutes 1949, Sections 412.061, 412.101, 412.151 as amended; 412.261, 412.311 as amended; 412.361, Subdivision 3; 412.391, Subdivision 4; 412.711, 412.781, 412.731, 412.841, 412.851, and 412.861, Subdivision 1.

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

Section 1. Minnesota Statutes 1949, Section 412.061, is amended to read:

- Adjustment of boundaries by villages. 412.061 tory in one village abutting on another may be detached from the first and annexed to the second in the following manner. The owner or majority of the owners of the affected land may petition the councils of both villages for such change. If the council of the village in which the land is located finds that the change will be for the benefit of the village and the land affected, it may by ordinance declare such land detached from the village and the detachment shall become effective at the date specified in the ordinance but not before the council of the other village has adopted an ordinance annexing the land to it. Copies of the annexation and detachment ordinances shall be filed with the county auditor and secretary of state as provided generally in cases of annexation and detachment. The land affected shall be subject to taxation for the payment of interest and principal on all pre-existing bonded indebtedness of the village from which it was detached to the same extent as if it were still a part of that village.
- Sec. 2. Minnesota Statutes 1949, Section 412.101, is amended to read:
- 412.101 **Peace officers.** Except in a village operating under Optional Plan B or C the mayor and other members of the council shall be peace officers and may suppress in a summary manner any riotous or disorderly conduct in the streets or other public places of the village and command the assistance of all persons under such penalties as may be prescribed by ordinance.

- Sec. 3. Minnesota Statutes 1949, Section 412.151, as amended by Laws 1951, Chapter 378, Section 6, is amended to read:
- Duties of the clerk. The clerk shall give the re-412.151 quired notice of each regular and special election, record the proceedings thereof, notify officials of their election or appointment to office, certify to the county auditor all appointments and the results of all village elections. He shall keep (1) a minute book, noting therein all proceedings of the council; (2) an ordinance book in which he shall record at length all ordinances passed by the council; and (3) an account book in which he shall enter all money transactions of the village including the dates and amounts of all receipts and the person from whom the money was received and all orders drawn upon the treasurer with their payee and object. Ordinances, resolutions, and claims considered by the council need not be given in full in the minute book if they appear in other permanent records of the clerk and can be accurately identified from the description given in the minutes. The village clerk shall act as the clerk and bookkeeper of the village, shall be the custodian of its seal and records, shall sign its official papers, shall post and publish such notices, ordinances and resolutions as may be required and shall perform such other appropriate duties as may be imposed upon him by the council. For certified copies, and for filing and entering, when required, papers not relating to village business, he shall receive the fees allowed by law to town clerks: but the council may require the clerk to pay such fees into the village treasury. With the consent of the council, he may appoint a deputy for whose acts he shall be responsible and whom he may remove at pleasure. In case of the clerk's absence from the village or disability, the council may appoint a deputy clerk, if there is none, to serve during such absence or disability. The deputy may discharge any of the duties of the clerk, except that he shall not be a member of the council.
- Sec. 4. Minnesota Statutes 1949, Section 412.261, is amended to read:
- 412.261 Tax anticipation certificates. At any time after the first day of the year following the making of an annual tax levy, the council may issue certificates of indebtedness in anticipation of the collection of taxes levied for any fund and not yet collected. The total of all certificates issued against any fund for any year with interest thereon until maturity, together with all orders outstanding against the fund, shall not exceed the total current taxes for the fund uncollected at the time of issuance plus the cash on hand in the fund. If certificates are issued against the anticipated tax levy for any fund,

any unpaid orders outstanding against the fund shall be redeemed from the proceeds of the certificates. All tax anticipation certificates shall be negotiable and shall be payable to the order of the payee and shall have a definite due date but may be payable on or before that date. No certificate shall be issued to become due and payable later than the 1st day of April of the year following the year of issuance. Certificates shall be sold for not less than par and accrued interest and shall bear interest at a rate not to exceed five percent per annum, payable at maturity or at such earlier times as the council may determine. Each certificate shall state upon its face the fund for which the proceeds of the certificate shall be used, the total amount of the certificates so issued against the fund, and the total amount embraced in the tax levy for that fund. They shall otherwise be issued on such terms and conditions as the council may determine. The proceeds of the taxes assessed on account of the fund against which tax-anticipation certificates are issued and the full faith and credit of the village shall be irrevocably pledged for the redemption of the certificates in the order of issuance against the fund.

- Sec. 5. Minnesota Statutes 1949, Section 412.311, as amended by Laws 1951, Chapter 378, Section 11, and Chapter 379, Section 5, is amended to read:
- 412.311 Contracts. Except as provided in sections 471.87 to 471.89, no member of a village council shall be directly or indirectly interested in any contract made by the council. Every contract for the purchase of merchandise, materials or equipment or for any kind of construction work undertaken by the village which requires an expenditure of \$500 or more, except a contract for a local improvement made under section 412.421 or any other law having an inconsistent provision relating to contracts for local improvements, shall be let to the lowest responsible bidder, after notice has been published once in the official newspaper at least ten days in advance of the last day for the submission of bids.
- Sec. 6. Minnesota Statutes 1949, Section 412.361, Subdivision 3, is amended to read:
- Subd. 3. The commission shall have power to buy all fuel and supplies, and it may purchase wholesale electric energy, steam heat, gas or water, as the case may be, for municipal distribution.
- Sec. 7. Minnesota Statutes 1949, Section 412.391, Subdivision 4, is amended to read:
- Subd. 4. If a majority of the votes cast on a proposition submitted to the voters under subdivision 2 or 3 is in the

affirmative, the provisions of sections 412.331 to 412.381 shall cease to apply to the village, in the case of an election under subdivision 2 or to the particular utility mentioned in the proposition submitted to the voters, in the case of an election under subdivision 3. Such change shall take place 30 days after the election.

- Sec. 8. Minnesota Statutes 1949, Section 412.711, is amended to read:
- 412.711 Consideration of budget: tax levy. The budget shall be the principal item of business at the first regular monthly meeting of the council in September and the council shall hold adjourned meetings from time to time until all the estimates have been considered. The meetings shall be so conducted as to give interested citizens a reasonable opportunity to be heard. The budget estimates shall be read in full and the village manager shall explain the various items thereof as fully as may be deemed necessary by the council. The annual budget finally agreed upon shall set forth in detail the complete financial plan of the village for the ensuing fiscal year for the funds budgeted and shall be signed by the majority of the council when adopted. It shall indicate the sums to be raised and from what sources and the sums to be spent and for what purposes according to the plan indicated in section 412.701. The total sum appropriated shall be less than the total estimated revenue by a safe margin. The council shall adopt the budget not later than the first day of October by a resolution which shall set forth the total for each budgeted fund and each department with such segregation as to objects and purposes of expenditures as the council deems necessary for purposes of budget control. The council shall also adopt a resolution levying whatever taxes it considers necessary within statutory limits for the ensuing year for each fund. The tax levy resolution shall be certified to the county auditor in accordance with law not later than October 10. At the beginning of the fiscal year, the sums fixed in the budget resolution shall be and become appropriated for the several purposes named in the budget resolution and no other.
- Sec. 9. Minnesota Statutes 1949, Section 412.721, is amended to read:
- 412.721 Budget provisions, enforcement; budget allowance, penalty for exceeding. It shall be the duty of the village manager to enforce strictly the provisions of the budget. He shall not approve any order upon the village treasurer for any expenditure unless an appropriation has been made in the budget resolution, nor for any expenditure covered by the budget resolution unless there is a sufficient unexpended bal-

ance left after deducting the total past expenditures and the sum of all outstanding orders and incumbrances. No officer or employee of the village shall place any order or make any purchase except for a purpose and to the amount authorized in the budget resolution. Any obligation incurred by any person in the employ of the village for any purpose not authorized in the budget resolution or for any amount in excess of the amount therein authorized shall be a personal obligation upon the person incurring the expenditure.

- Sec. 10. Minnesota Statutes 1949, Section 412.731, is amended to read:
- 412.731 Modification of budget. After the budget resolution has ben adopted the council shall have no power to increase the amounts fixed in the budget resolution, by the insertion of new items or otherwise, beyond the estimated revenues unless the actual receipts exceed the estimates and then not beyond the actual receipts. The council may at any time by resolution approved by four members of the council reduce the sums appropriated for any purpose by the budget resolution or authorize the transfer of sums from unencumbered balances of appropriations in the budget resolution to other purposes.
- Sec. 11. Minnesota Statutes 1949, Section 412.841, is amended to read:
- 412.841 **Destruction of village records.** Subdivision 1. The clerk with the approval of the council may destroy the following village records:
- (1) Claims and vouchers paid by the village more than ten years prior to such destruction;
- (2) Receipts, miscellaneous papers, and correspondence bearing dates more than ten years prior to destruction.
- Subd.~2. The treasurer, with the written approval of the village council, may destroy village orders paid more than ten years prior to destruction.
- Subd. 3. The approval of the council shall be in the form of a resolution listing the classes of records authorized to be destroyed and the range of dates of the records in each class. A copy of the resolution consenting to the destruction of such records may be sent to the Minnesota State Historical Society. If no petition or application requesting the records under Minnesota Statutes 1949, Section 138.04, is received by the village within 30 days after mailing of the resolution, the records shall be destroyed by the clerk or treasurer, as the case may be.

- Sec. 12. Minnesota Statutes 1949, Section 412.851, is amended to read:
- 412.851 Vacation of streets. The council may by resolution vacate any street or alley or part thereof on petition of a majority of the owners of land abutting on the street or alley or part thereof to be vacated. No such vacation shall be made unless it appears for the interest of the public to do so after a hearing preceded by two weeks' published and posted notice. After a resolution of vacation is adopted, the clerk shall prepare and present to the proper county officers a notice of completion of the proceedings in accordance with section 117.19.
- Sec. 13. Minnesota Statues 1949, Section 412.861, Subdivision 1, is amended to read:
- 412.861 Ordinance prosecution. Subdivision 1. Complaint. All prosecutions for violation of ordinances shall be brought in the name of the village upon complaint and warrant as in other criminal cases. If the accused be arrested without a warrant, a written complaint shall thereafter be made, to which he shall be required to plead, and a warrant shall issue thereon. The warrant and all other process in such cases shall be directed to the village marshal, or the sheriff or any constable of the county or village.

Approved April 24, 1953.

CHAPTER 736—H. F. No. 1568

[Not Coded]

An act creating a commission to make a complete study and investigation of the present tax structure of the State of Minnesota, recommend a new over-all tax structure for the state, recommend revision and recodification of present tax laws, including recommendation for Constitutional amendments, if necessary, in accordance with such plan, authorizing the acceptance of gifts and contributions to be used in connection with such investigation, and making an appropriation therefor.

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

Section 1. **Interim tax commission created.** A commission is hereby created to make a study of the present tax structure of the state, including but not limited to income taxes, excise and occupation taxes, general property taxes on real and personal property, gross earnings taxes, inheritance