

members of the board of such district without a vote of the electors of said district. A resolution of the board levying taxes for the payment of said bonds and interest thereon as hereinafter authorized and pledging the proceeds of such levies for the payment of such bonds and interest thereon shall be deemed to be compliance with the provisions of such chapter with respect to the levying of taxes for the payment thereof. No vote of electors shall be necessary to authorize the location, purchase or acquisition of such sites or the construction of such buildings.

Approved April 24, 1957.

CHAPTER 629—H. F. No. 2024

[Not Coded]

An act authorizing certain cities and villages operating a joint municipal airport to levy taxes for the operation, maintenance and development of such airport and facilities and for no other purposes.

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

Section 1. Joint municipal airports, tax levies. Whenever a city and village now having a combined population of more than 20,000 and a combined assessed valuation of more than \$20,000,000 are engaged in the operation of a joint municipal airport through a joint airport commission pursuant to the laws of Minnesota, each of such municipalities may expend annually for the purposes hereinafter set forth the sum of \$8,000 for the purposes of operating, maintaining, developing and improving such joint airport and the facilities thereof. The proceeds of such tax levies shall be made available to the joint airport commission and shall be expended only for the aforesaid purposes.

Approved April 24, 1957.

CHAPTER 630—H. F. No. 2025

[Not Coded]

An act relating to police relief associations in certain villages and for the levy of taxes therefor.

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

Section 1. Police relief associations, certain villages. This act applies to all villages in this state which have a population of more than 1,400 and less than 1,800, and an assessed valuation of taxable property, exclusive of moneys and credits, of more than \$12,000,000, of which more than 50 percent consists of iron ore. Any village which comes under the terms of this act shall continue thereunder notwithstanding any subsequent change in classification or valuation.

Sec. 2. Incorporate as relief association. The police department in any such village may incorporate as a policemen's relief association pursuant to the provisions of Minnesota Statutes, Chapter 317, and adopt articles of incorporation and by-laws as a relief association. All members of such department at the time of the taking effect of this act and all persons subsequently becoming members of such department shall be members of such association, except persons appointed for temporary service or for probationary periods.

Sec. 3. Section 423.41 to 423.62 to apply. A policemen's relief association so incorporated of any such village when authorized by an ordinance approved or adopted by the governing body of such village may adopt and operate under the provisions of Minnesota Statutes, Sections 423.41 to 423.62 inclusive which shall be applicable to such village and such police relief association, and upon adoption of such an ordinance the provisions of Minnesota Statutes, Sections 423.41 through 423.62 shall apply to such police relief association as fully as though such association had been formed thereunder, notwithstanding the provisions of any statute, charter provision, or ordinance.

Sec. 4. Tax levy. For the purpose of appropriating money for the policemen's relief association, the governing body of such village may levy each year a tax of not to exceed one mill on all taxable property in the village of which not to exceed one-half mill shall be in addition to the per capita limitation provided in Minnesota Statutes, Section 275.11. The proceeds of the tax levy herein authorized shall not exceed \$5,000 in any one year of which not more than \$2,500 shall be derived from the levy which is in addition to the per capita limitation provided in section 275.11. No levy in excess of the limits contained in Minnesota Statutes 1953, Section 275.11, shall be made hereunder unless as great a levy is made for the purposes contained herein of taxes within the aforesaid limitation.

The tax levies herein authorized may be continued until the balance in the special fund of such policemen's relief association has reached the sum of \$50,000 and thereafter said

levy may be reduced by such village to a sum sufficient to maintain the balance at not less than \$50,000.

Sec. 5. **Salary deductions.** In addition and only if such tax is levied the officer charged with the responsibility of the village's finances, shall, each month deduct from the salary of each policeman the sum of four percent of the basic pay of all such policemen.

Approved April 24, 1957.

CHAPTER 631—H. F. No. 2033

[Coded]

An act relating to cooperation between the public examiner and public accountants; the establishment of minimum audit procedures for local governments; the furnishing of assistance and services to public accountants; and the exchange of records and information.

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

Section 1. [215.31] **Cooperation between public accountants; public accountant defined.** There shall be mutual cooperation between the public examiner and public accountants in the performance of auditing, accounting, and other related services for cities, villages, boroughs, towns, school districts, and other public corporations. For the purposes of this act the term public accountant shall have the meaning ascribed to it in Minnesota Statutes 1953, Sections 125.21 and 426.08.

Sec. 2. [215.32] **Minimum procedures for auditing prescribed.** The public examiner shall prescribe minimum procedures for auditing the books, records, accounts, and affairs of local governments in Minnesota.

Sec. 3. [215.33] **Certain practices of public accountants authorized.** Any public accountant may engage in the practice of auditing the books, records, accounts, and affairs of cities, villages, boroughs, towns, school districts, and other public corporations which are not otherwise required by law to be audited exclusively by the public examiner.

Sec. 4. [215.34] **Copy of report of audit to public examiner.** Whenever a public accountant in the course of his audit of the books and affairs of a city, village, borough, town, school district, or other public corporations, shall discover evidence pointing to nonfeasance, misfeasance, or malfeas-