

poration or by-laws may provide. The time and manner of their election and their respective duties shall be prescribed in the certificate of incorporation or in the bylaws. ~~The president shall be a director or trustee unless the corporation has a chairman of the board of directors or trustees who is a director or trustee. The secretary and treasurer may or may not be a director or trustee, as shall be provided in the certificate of incorporation or in the bylaws.~~

Sec. 2. Minnesota Statutes 1957, Section 301.30, Subdivision 1, is amended to read:

**301.30 Officers and agents.** Subdivision 1. **Election and appointment.** The board of directors shall elect a president, a secretary, and a treasurer, and may appoint such other officers and agents as they may deem necessary, for such terms, if any, as may be prescribed in the bylaws. The president shall be a director, but shall hold office until his successor is elected, ~~notwithstanding an earlier termination of his office as director.~~ No one of the other officers need be a director. ~~A vice president who is not a director shall not succeed to the office of president.~~ Any two of the offices, except those of president and vice-president, may be held by the same person.

Approved April 17, 1961.

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CHAPTER 414—H. F. No. 486

[Coded]

*An act relating to property tax; authorizing the county auditor to adjust the tax to the next higher even cent.*

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

**Section 1. [273.015] Tax computed to nearest even numbered cent.** All tax page items computed by the county auditor for collection by the county treasurer, shall be adjusted individually and in their aggregate to the nearest even numbered cent. Further, all items which are certified to the county auditor for collection by the county treasurer shall be first adjusted to the nearest even numbered cent by the governmental subdivision which submits such certifications. For the purposes of this section whole odd numbered cents shall be adjusted to the next higher even numbered cent.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

Sec. 2. The provisions of this act shall apply only to computations and certifications made after the effective date of this act.

Approved April 17, 1961.

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CHAPTER 415—H. F. No. 1009

[Coded]

*An act relating to cities, villages, towns, and boroughs; authorizing contracts with the sheriff for police services therein.*

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

Section 1. [436.05] **Police service provided by sheriff.** [Subdivision 1.] Any city, village, town, or borough and the sheriff of the county in which that governmental unit is situated may contract for the furnishing of police service to that unit by the sheriff, through the use of personnel and equipment subject to his authority. Any such contract shall be approved by both a majority of the members of the governing body of the contracting city, village, or borough, the board of supervisors of any contracting town and by a majority of the members of the board of commissioners of the county.

Sec. 2. [Subd. 2.] Except that service under the contract may be supplied by only one of the contracting parties, any contract authorized by section 1 shall otherwise comply with Minnesota Statutes 1957, Section 471.59.

Sec. 3. [Subd. 3.] Under any such contract, a person employed by the sheriff may be empowered to exercise some or all of the police powers and duties of a city, village, town, or borough police officer, but that person shall not by reason thereof be classified as an employee of the city, village, town, or borough for any purpose other than the discharge of such powers and duties.

Sec. 4. [Subd. 4.] Sections 1, 2, and 3 above do not dispense with procedural requirements of any other act providing for the joint or cooperative exercise of any governmental power.

Sec. 5. [Subd. 5.] The sheriff shall not by virtue

**Changes or additions indicated by italics, deletions by ~~strikeout~~.**