

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1978, Section 47.71, is amended to read:

47.71 RULES. Subdivision 1. The commissioner may promulgate such rules as are reasonably necessary to carry out and make effective the provisions and purposes of sections 47.61 to 47.74.

Subd. 2. The commissioner may adopt temporary rules pursuant to section 15.0412, subdivision 5, to implement the provisions of sections 47.61 to 47.74.

Sec. 2. Minnesota Statutes 1978, Section 385.07, is amended to read:

385.07 FUNDS, WHERE DEPOSITED OR INVESTED. All county funds shall be deposited promptly and intact by the county treasurer in the name of the county or invested as provided in sections 471.56 and 475.66. Interest and profits which accrue from such investment shall, when collected, be credited to the general revenue fund of the county. Where the county is authorized by law to make investments, persons designated by the board may, in accordance with rules and procedures established by the board, make electronic or wire transfers of funds, notwithstanding any other law to the contrary.

Sec. 3. This act is effective the day following its final enactment.

Approved April 7, 1980

CHAPTER 487—H.F.No. 1169

An act relating to census taking; providing for the taking of special censuses by the United States bureau of the census rather than the secretary of state; providing for the approval of school district population estimates by the state demographer; providing for annual population estimates of governmental subdivisions by the state demographer and their use in the computation of tax levy limits and local government aid; abolishing the authority of the municipal board to determine the population of municipalities and towns; removing references to a state census; amending Minnesota Statutes 1978, Sections 4.12, Subdivision 7; 123.32, Subdivision 12; 275.14; 275.45; 275.53, Subdivisions 2 and 3, and by adding a subdivision; 275.59; 326.40, Subdivision 1; 326.60, Subdivision 1; 368.03; 375.025, Subdivision 1; 376.31; 395.08; 414.01, Subdivision 14; 447.34, Subdivision 1; 641.264, Subdivision 2; 645.44, Subdivision 8; Minnesota Statutes, 1979 Supplement, Sections 275.53, Subdivision 1; 462C.07, Subdivision 2; 471.697, Subdivision 1; 471.698, Subdivision 1; and repealing Minnesota Statutes 1978, Sections 365.61; 414.033, Subdivision 8; and Minnesota Statutes, 1979 Supplement, Section 275.53, Subdivision 1a.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1978, Section 4.12, Subdivision 7, is amended to read:

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Subd. 7. ~~The director of planning or his designee~~ state demographer:

(1) Shall continuously gather and develop demographic data within the state;

(2) Shall design and test methods of research and data collection;

(3) Shall have the power to call upon any agency of the state or political subdivision for data as may be available, and the agencies and political subdivisions shall cooperate to the fullest extent possible;

(4) Shall ~~annually~~ periodically prepare population projections for designated regions and for the state and may periodically prepare projections for each county, or other political or geographic division;

(5) Shall review, comment, and prepare analysis of population estimates and projections made by state agencies, political subdivisions, other states, federal agencies or nongovernmental persons, institutions or commissions;

(6) Shall serve as the state liaison with the federal bureau of census, shall coordinate his activities with federal demographic activities to the fullest extent possible, and shall aid the legislature in preparing a census data plan and form for each decennial census;

(7) Shall compile an annual study of population estimates on the basis of county, regional or other political or geographic divisions as necessary to carry out the purposes of Laws 1974, Chapter 327;

(8) Shall, on or before January 1 of each year, issue a report to the legislature containing an analysis of the demographic implications of the annual population study and population projections; ~~and~~

(9) Shall cause to be prepared maps of all counties in the state, all municipalities with a population of 10,000 or more, and any other municipalities as deemed necessary for census purposes, according to scale and detail recommended by the federal bureau of the census, with the maps of cities showing boundaries of precincts ; and

(10) Shall annually prepare a population estimate for each governmental subdivision for which the metropolitan council does not prepare an annual population estimate, and shall communicate the estimate to the governing body of each governmental subdivision by May 1 of each year.

Sec. 2. Minnesota Statutes 1978, Section 123.32, Subdivision 12, is amended to read:

Subd. 12. No one election district shall contain more than 20 percent of the total population of the district according to the most recent ~~state or~~ federal decennial census; or the district may conduct a special census for the purpose.

Sec. 3. Minnesota Statutes 1978, Section 275.14, is amended to read:

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275.14 CENSUS. For the purposes of sections 275.11 to 275.16, the last ~~respective state or~~ federal census of population taken prior to the calendar year in which any such levy may be made shall govern and shall be conclusive in determining hereunder the population of any city or school districts. Provided, if by the 1970 Federal Census, any school district shall have less population than that upon which the 1970 tax levy of said district was based, and shall not have had a subsequent special census, as authorized hereby, the population for subsequent years for the purposes of sections 275.11 to 275.16, may at the option of the district be computed as follows: For the year 1971, the same population as for 1970; for the year 1972, the population used in computing the 1970 levy, decreased by one-fourth of the loss in population shown by the 1970 census; for each of the next two subsequent years, an additional one-fourth of the population loss shown by the 1970 census shall be deducted; thereafter, the said 1970 federal census shall control until a subsequent federal or state census is taken.

If by the 1970 federal census, any city shall have less population than that upon which the 1970 tax levy of said city was based, and shall not have had a subsequent special census, as authorized hereby, the population for subsequent years for the purposes of sections 275.11 to 275.16, shall be computed as follows: For the year 1971, the same population as for 1970; for the year 1972, the population used in computing the 1970 levy, decreased by one-fourth of the loss in population shown by the 1970 census; for each of the next two subsequent years an additional one-fourth of the population loss shown by the 1970 census shall be deducted; thereafter the said 1970 federal census shall control until a subsequent federal or state census is taken. Provided, that in any year in which no state or federal census is taken pursuant to law in any such city or school district affected by sections 275.11 to 275.16 a census population estimate may be taken made and submitted to the state demographer for approval as hereinafter provided. In cases where a census may be taken in any such city or school district, The council of such a city or the school board of such a school district, in case it desires such census a population estimate, shall pass a resolution requesting the taking thereof by the secretary of state and shall furnish the secretary of state a certified copy thereof, whereupon the secretary of state shall cause such census to be taken under his immediate supervision and such rules and regulations as he may prescribe, and shall certify the result thereof to the council of such city or the school board of such school district, as the case may be, within three months from the receipt by him of the certified copy of the resolution; and such special census may be used for such purpose within the year it is taken or at any time thereafter. The expense of taking such census shall be paid by the city or school district, as the case may be, in which the same is taken by August 1 containing a current estimate of the population of the city or school district and shall submit the resolution to the state demographer. The resolution shall describe the criteria on which the estimate is based and shall be in a form and accompanied by the data prescribed by the state demographer. The state demographer shall determine whether or not the criteria and process described in the resolution provide a reasonable basis for the population estimate and shall inform the city or school district of that determination within 30 days of receipt of the resolution. If the state demographer determines that the criteria and process described in the reso-

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lution do not provide a reasonable basis for the population estimate, the resolution shall be of no effect. If the state demographer determines that the criteria and process do provide a reasonable basis for the population estimate, the estimate shall be treated as the population of the city or school district for the purposes of sections 275.11 to 275.16 until the population of the city or school district has been established by the next federal census or until a more current population estimate is prepared and approved as provided herein, whichever occurs first. The state demographer shall establish guidelines for acceptable population estimation criteria and processes. The state demographer shall issue advisory opinions upon request in writing to cities or school districts as to proposed criteria and processes prior to their implementation in an estimation. The advisory opinion shall be final and binding upon the demographer unless the demographer can show cause why it should not be final and binding .

In the event that a census tract employed in taking a federal, state, or local census overlaps two or more school districts, the county auditor shall, on the basis of the best information available, allocate the population of said census tract to the school districts involved.

The term "council," as used in sections 275.11 to 275.16, means any board or body, whether composed of one or more branches, authorized to make ordinances for the government of a city within this state.

Sec. 4. Minnesota Statutes 1978, Section 275.45, is amended to read:

275.45 WHICH CENSUS GOVERNS. For the purposes of sections 275.44 to 275.47, the last ~~respective state or~~ federal census of population taken prior to the enactment thereof shall govern and be conclusive in determining hereunder the population of any such city in fixing all levies up to and including the levy of the year 1942. For levies subsequent to the year 1942 the last ~~respective state or~~ federal census prior to the calendar year in which any such levy may be made shall govern. In the year 1945, and each ~~tenth~~ year thereafter, the council of such city may, in case it desires a special census, ~~pass a resolution requesting the taking thereof by the secretary of state; and shall furnish the secretary of state a certified copy thereof; whereupon the secretary of state shall cause such census to be taken under his immediate supervision; and under such rules and regulations as he may prescribe, and shall certify the result thereof to the council of such city within three months from the receipt by him of such certified copy of resolution contract with the United States bureau of the census to take a special census .~~ The expense of taking such census shall be paid by the city in which the same is taken.

Sec. 5. Minnesota Statutes, 1979 Supplement, Section 275.53, Subdivision 1, is amended to read:

275.53 GOVERNING CENSUS. Subdivision 1. For the purpose of determining the amount of tax that a governmental subdivision may levy in accordance with a per capita limitation established by this chapter or the amount of aid that a city or township may receive pursuant to section 477A.01, the population of the governmental subdivision shall be that established by the last ~~state or~~ federal census, ~~or by a special census taken within the entire governmental subdivision~~

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pursuant to sections 275.50 to 275.56 or to any other law; by a census taken pursuant to subdivision 1a or 2, or by a population estimate made by the metropolitan council, by an order of the Minnesota municipal board pursuant to section 414.01, subdivision 14, or by an the population estimate of the state demographer made pursuant to subdivision 3 section 4.12, subdivision 7, clause (10), whichever is the most recent as to the stated date of count or estimate, up to and including October July 1 of the current levy year. Population changes established after October July 1 of the current levy year shall not be used in determining the levy limitation of a governmental subdivision for the current levy year under sections 275.50 to 275.56.

Sec. 6. Minnesota Statutes 1978, Section 275.53, Subdivision 2, is amended to read:

Subd. 2. The governing body of a governmental subdivision may, in any year, pass a resolution requesting the secretary of state contract with the United States bureau of the census to take a special census of that governmental subdivision to determine the current population of the governmental subdivision for the purpose of computing the amount of tax that it may levy or aid received pursuant to section 477A.01. Upon being furnished a certified copy of the resolution, the secretary of state shall cause such a census to be taken under his immediate supervision and under such rules and regulations as he may prescribe. The results of the census shall be certified by governmental subdivision within three months after he has received a certified copy of the resolution by which the census was requested. The expense of taking the census shall be paid by the governmental subdivision in which the census is taken.

Sec. 7. Minnesota Statutes 1978, Section 275.53, Subdivision 3, is amended to read:

Subd. 3. (a) In lieu of passing a resolution pursuant to subdivision 2, the governing body of a governmental subdivision may pass by June 1 of any year a resolution containing an estimate of the current population of the subdivision. The resolution shall describe the criteria upon which the estimate is based, and shall state that the estimate is made for purposes of increasing that subdivision's tax levy pursuant to sections 275.50 to 275.56 or local government aids pursuant to section 477A.01. The resolution shall be in the form and accompanied by the data required by the state planning agency. In any year in which the population estimate for a governmental subdivision provided by the state demographer pursuant to subdivision 4 increases the amount of tax that the governmental subdivision may levy pursuant to sections 275.50 to 275.56, the governing body of the governmental subdivision shall publish notice of the estimate and the fact that it may result in an increased tax levy at least once in a legal newspaper of general circulation in the subdivision by August 1.

(b) The resolution shall then be submitted to the state planning agency. The agency shall determine, and inform the subdivision in writing within 30 days of receipt of the resolution, whether the criteria and process described therein do or do not provide a reasonable basis for the population estimate. The estimate prepared by the subdivision shall be reviewed by the state planning agency with

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reference to county population estimates prepared by the state demographer. The state demographer's county population estimates will be used as a county control.

(e) ~~(b)~~ If the agency determines that the criteria and process used by the subdivision do not provide a reasonable basis for the population estimate, the resolution shall be of no effect. If the agency determines that the criteria do provide a reasonable basis for the population estimate, the resolution shall be published at least once in a legal newspaper of general circulation in said subdivision. Said estimate may be used for computing the amount of ad valorem taxes the subdivision may levy, unless Within 30 days following the publication of the resolution notice, ten percent or more of the registered voters of the subdivision, or, if the subdivision does not require voter registration, then ten percent or more of its voters, who voted at the subdivision's last election, may sign and submit to the governing body of this subdivision a petition demanding a special census, and submit the petition to the governing body of the subdivision.

(d) ~~(c)~~ Attached to the petition shall be an affidavit executed by the circulator or circulators thereof, stating that he or they personally circulated the petition, the number of signatures thereon, that all signatures were affixed in his or their presence and that he or they believe them to be genuine signatures of the persons whose names they purport to be. Each signature need not be notarized.

(e) ~~(d)~~ Upon the receipt of a petition conforming to this subdivision, the governing body shall pass a resolution requesting the secretary of state to take contract for the taking of a special census of the governmental subdivision. The census shall be taken and financed pursuant to the provisions of subdivision 2. Any population estimate made by the governing body of any governmental subdivision shall be superseded by any subsequent state or federal census taken pursuant to sections 275.50 to 275.56 or any other law, or by a population estimate made by the metropolitan council or the state demographer. The governing body of a governmental subdivision may not avail itself of the provisions of this subdivision during any year for which any state or federal census has been taken or for which the metropolitan council has made a population estimate of the subdivision.

Sec. 8. Minnesota Statutes 1978, Section 275.53, is amended by adding a subdivision to read:

Subd. 4. In any year in which the annual population estimate of the state demographer is the population of a governmental subdivision pursuant to subdivision 1, the governing body of the governmental subdivision may challenge the accuracy of the estimate by notifying the state demographer of its objections to the estimate by June 1. If the governing body of the governmental subdivision and the state demographer agree on a revised population estimate by July 1, the revised estimate shall become the annual population estimate of the state demographer for that governmental subdivision for that year.

Sec. 9. Minnesota Statutes 1978, Section 275.59, is amended to read:

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275.59 GOVERNMENTAL SUBDIVISIONS UNDER 2,500 POPULATION; EXEMPTION FROM LEVY LIMITS. Commencing with levy year 1975 and thereafter, taxes payable in 1976 and thereafter, the provisions of sections 275.50 to 275.52 and 275.54 to 275.56 shall not apply to any city, statutory city or town with statutory city powers whose population according to the latest state or federal census is under 2,500.

Sec. 10. Minnesota Statutes 1978, Section 326.40, Subdivision 1, is amended to read:

326.40 LICENSING, BOND AND INSURANCE. Subdivision 1. **PLUMBERS MUST BE LICENSED IN CERTAIN CITIES; MASTER AND JOURNEYMAN PLUMBERS; PLUMBING ON ONE'S OWN PREMISES; RULES FOR EXAMINATION.** In any city now or hereafter having 5,000 or more population, according to the last federal or state census, and having a system of waterworks or sewerage, no person, firm, or corporation shall engage in or work at the business of a master plumber or journeyman plumber unless licensed to do so by the state commissioner of health. A master plumber may also work as a journeyman plumber. Anyone not so licensed may do plumbing work which complies with the provisions of the minimum standard prescribed by the state commissioner of health on premises or that part of premises owned and actually occupied by him as his residence, unless otherwise forbidden to do so by a local ordinance.

In any such city no person, firm, or corporation shall engage in the business of installing plumbing nor install plumbing in connection with the dealing in and selling of plumbing material and supplies unless at all times a licensed master plumber, who shall be responsible for proper installation, is in charge of the plumbing work of the person, firm, or corporation.

The department of health shall prescribe rules, not inconsistent herewith, for the examination and licensing of plumbers.

Sec. 11. Minnesota Statutes 1978, Section 326.60, Subdivision 1, is amended to read:

326.60 WATER CONDITIONING CONTRACTORS AND INSTALLERS MUST BE LICENSED IN CERTAIN CITIES. Subdivision 1. In any city or town now or hereafter having a population of 5,000 or more according to the last federal or state census, no person, firm, or corporation shall engage in or work at the business of water conditioning installation or servicing after January 1, 1970, unless (a) at all times a person licensed as a water conditioning contractor by the state commissioner of health shall be responsible for the proper water conditioning installation and servicing work of such person, firm, or corporation, and (b) all installations, other than exchanges of portable equipment, are actually made by a licensed water conditioning contractor or licensed water conditioning installer. Anyone not so licensed may do water conditioning work which complies with the provisions of the minimum standard prescribed by the state commissioner of health on premises or that part of premises owned and actually occupied by him as his residence, unless otherwise forbidden to do so by a local ordinance.

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Sec. 12. Minnesota Statutes 1978, Section 368.03, is amended to read:

368.03 LAST PRECEDING CENSUS TO GOVERN. In determining the application of sections 368.02 to 368.11 to any such town, the population thereof shall be determined by the last preceding ~~state~~ federal census and the valuation shall be that used as a basis for spreading the 1932 taxes of the town.

Sec. 13. Minnesota Statutes 1978, Section 375.025, Subdivision 1, is amended to read:

375.025 COMMISSIONER DISTRICTS. Subdivision 1. **STANDARDS.** The redistricting plan in use in a county shall be effective and continue to be used until a redistricting plan is adopted in accordance with the provisions of this section. Each county shall be divided into as many districts numbered consecutively as it has members of the county board. Commissioner districts shall be bounded by town, municipal, ward, or precinct lines. Each district shall be composed of contiguous territory as regular and compact in form as practicable, depending upon the geography of the county involved and shall be as nearly equal in population as possible, provided that no district shall vary in population more than ten percent from the average for all districts in the county, unless the result forces a voting precinct to be split. In addition, a majority of the least populous districts shall contain not less than a majority of the population of the county. A county may be redistricted by the county board after each ~~state~~ federal census. When it appears after a federal census that the districts of the county are not in accord with the standards set forth in this subdivision, the county shall be redistricted by the county board within 180 days of the date on which certified copies of the latest federal census are filed with the secretary of state in accordance with section 600.18. Before acting to redistrict a county, the county board or a redistricting commission, if one be appointed, shall cause at least three weeks published notice of its purpose to do so, stating the time and place of the meeting where the matter will be considered, to be published in the newspaper having the contract for publishing the commissioners' proceedings for the county for the current year.

Sec. 14. Minnesota Statutes 1978, Section 376.31, is amended to read:

376.31 APPROPRIATIONS, BONDS, STATE'S CONTRIBUTION, LEVIES. A county or group of counties wishing to establish a sanatorium, as indicated in section 376.28, shall, through the board or boards of county commissioners, appropriate one-half of the necessary funds in apportioned amounts, as hereafter provided, for the establishment, construction, and equipment of the same and may issue bonds therefor in the manner provided by law for the issuance by counties of bonds for other purposes. The state treasurer shall pay, out of the funds hereafter provided under sections 376.28 to 376.42, one-half the cost of the erection and equipment of each such sanatorium, including cost of site, which payment shall be made in the manner provided by law for the payment of expense incurred by the commissioner of administration in the erection and equipment of public buildings; provided, that the amount contributed by the state towards the cost of the erection and equipment of each such sanatorium, including cost of site, shall not exceed \$50,000. When any such sanatorium has

been erected and equipped the county sanatorium commission shall have full charge and control of the maintenance of the same, but may confer with the commissioner of administration with reference thereto or respecting the purchase of supplies therefor whenever it desires so to do, and the commissioner of administration shall aid in the securing of favorable contracts for the purchase of supplies when so called upon. The county sanatorium commission shall determine, by resolution, each year, prior to July first, the amount of money necessary for the maintenance of such sanatorium during the following year and a certified copy of the resolution shall be forthwith forwarded to the board or boards of county commissioners, and such board or boards may, in their discretion, at the regular meeting in July, include the properly approved and apportioned amount in the annual levy of county taxes. In no case shall the amount of such levy in any one year exceed one-third of one mill on the dollar of assessed valuation. For the maintenance of each free patient treated in the sanatorium 50 percent of the actual cost of care of each free patient, except that the amount of state aid shall not exceed \$7.50 per week before July 1, 1956, and \$2.50 per patient day beginning July 1, 1956, shall be paid to the county or group of counties by the state treasurer out of funds appropriated under sections 376.28 to 376.42, which payments shall be made monthly upon warrants of the commissioner of finance, drawn upon the state treasurer; provided, that the commissioner of public welfare certifies that the institution has been properly conducted; provided, further, in a county having an assessed valuation of real and personal property of less than \$7,000,000 and the required total mill levy for all costs, including administrative costs, for all forms of public assistance exceeds by 50 percent or more the average required mill levy for these costs in all counties of the state, and the levy is insufficient to pay the county's share of these costs, the state pays 75 percent of the actual cost of care of each free patient. In case two or more counties unite in a decision to establish a sanatorium, the county sanatorium commission shall apportion, by resolution, one-half the estimated total cost of site, erection, and equipment and the estimated total cost of maintenance for the ensuing year between or among the counties, and designate the amount to be raised by each county, which apportionment shall be based approximately upon the respective *population of the counties, as determined by the last previous federal or state* census, except that when the county boards of such counties shall agree upon a different apportionment of such cost of maintenance such agreed apportionment shall govern. When so apportioned the commission shall forward to the board of *county commissioners of each county a certified copy of such resolution, and each county board shall then proceed to pay, if it has funds available for that purpose, or to make, a tax levy for the amount apportioned to its county. All moneys collected or received for such sanatorium purposes, except cost of site, erection, and equipment, shall be deposited in the treasury of the county or counties to the credit of the tuberculosis sanatorium funds, and shall not be used for any other purpose and shall be paid out in a manner provided by law for other county expenses by the proper officers of the county or counties upon the properly authenticated vouchers of the county sanatorium commission, signed by the president and the secretary thereof, and all moneys collected or received to be used toward the payment of the cost of site, erection, and equipment of such sanatorium shall be sent by each county treasurer to the state treasurer to be placed to*

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the credit of the sanatorium and shall be paid out in the manner as in this section provided for other payments toward cost of site, erection, and equipment of the sanatorium.

Sec. 15. Minnesota Statutes 1978, Section 395.08, is amended to read:

395.08 APPROPRIATIONS FOR CERTAIN AGRICULTURAL DEVELOPMENTS. The board of county commissioners of any county in this state may appropriate annually out of the general revenue fund of such county, a sum of money not exceeding a sum equal to five cents per capita of the population of such county according to the latest federal census, ~~either federal or state~~, of such county and not to exceed \$25,000 for any one county. Such sum so appropriated shall be paid to any incorporated development society or organization of this state which, in the opinion of the board, will use such money for the best interests of the county in promoting, advertising, improving, or developing the economic and agricultural resources of the county, and such other matter as may tend to a development of the county.

Sec. 16. Minnesota Statutes 1978, Section 447.34, Subdivision 1, is amended to read:

447.34 PAYMENT OF EXPENSES; TAXATION. Subdivision 1. Expenses of acquisition, betterment, administration, operation, and maintenance of all hospital and nursing home facilities operated by any hospital district, expenses incurred pursuant to section 447.331, subdivision 1, and the expenses of organization and administration of such district and of planning and financing such facilities, shall be paid from the revenues derived from such facilities, and to the extent necessary, from ad valorem taxes levied by the hospital board upon all taxable property situated within the district, and, to the extent determined from time to time by the board of county commissioners of any county in which territory of the district is situated, from appropriations made by said board in accordance with the provisions of section 376.08, and any future laws amending or supplementing the same. Any moneys appropriated by such board of county commissioners for the acquisition or betterment of facilities of the hospital district may be transferred in the discretion of the hospital board to a sinking fund for bonds issued for that purpose. The hospital board may agree to repay to the county any sums appropriated by the board of county commissioners for this purpose, out of the net revenues to be derived from operation of its facilities, and subject to such terms as may be agreed upon. No taxes levied by a hospital district in any year, other than taxes levied for payment of bonded indebtedness, shall exceed in amount \$1.50 per capita of the population of the district according to the last ~~state or~~ federal census, if the amount proposed to be levied in excess of such amount, when added to the levy subject to the limitations of section 275.10 or 275.11, of any of the municipalities within the district, would cause such municipal levy to exceed the limitations of such applicable section.

Sec. 17. Minnesota Statutes, 1979 Supplement, Section 462C.07, Subdivision 2, is amended to read:

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Subd. 2. The aggregate principal amount of revenue bonds or other obligations issued by a city pursuant to this section shall not exceed an amount equal to \$1,000 times its population for the first 50,000 persons, plus \$500 times its population in excess of 50,000, until otherwise provided by law. Its population shall be determined by the last state ~~or~~ federal census, or by the last official estimate of the metropolitan council, for a city in the metropolitan area, whichever is greater.

Sec. 18. Minnesota Statutes, 1979 Supplement, Section 471.697, Subdivision 1, is amended to read:

471.697 FINANCIAL REPORTING; AUDITS; CITIES OF MORE THAN 2,500 POPULATION. Subdivision 1. In any city with a population of more than 2,500 according to the latest ~~state or~~ federal census, the city clerk or chief financial officer shall:

(a) Prepare a financial report covering the city's operations including operations of municipal hospitals and nursing homes, liquor stores, and public utility commissions during the preceding fiscal year after the close of the fiscal year and publish the report or a summary of the report, in a form as prescribed by the state auditor, in a newspaper in the city or, if there be none, post copies in three of the most public places in the city. The report shall contain financial statements and disclosures which present the city's financial position and the results of city operations in conformity with generally accepted accounting principles. The report shall include such information and be in such form as may be prescribed by the state auditor:

(b) File the financial report in his office for public inspection and present it to the city council after the close of the fiscal year. One copy of the financial report shall be furnished to the state auditor after the close of the fiscal year; and

(c) Submit to the state auditor audited financial statements which have been attested to by a certified public accountant, public accountant, or the state auditor within 180 days after the close of the fiscal year, except that the state auditor may upon request of a city and a showing of inability to conform, extend the deadline. The state auditor may accept this report in lieu of the report required in clause (b) above.

Sec. 19. Minnesota Statutes, 1979 Supplement, Section 471.698, Subdivision 1, is amended to read:

471.698 FINANCIAL REPORTING; CITIES OF LESS THAN 2,500 POPULATION. Subdivision 1. In any city with a population of less than 2,500 according to the latest ~~state or~~ federal census, the city clerk or chief financial officer shall:

(a) Prepare a detailed statement of the financial affairs of the city including operations of municipal hospitals and nursing homes, liquor stores, and public utility commissions in the style and form prescribed by the state auditor, for the preceding fiscal year showing all money received, with the sources, and respective amounts thereof; all disbursements for which orders have been drawn upon the treasurer; the amount of outstanding and unpaid orders; all accounts payable; all

indebtedness; contingent liabilities; all accounts receivable; the amount of money remaining in the treasury; and all items necessary to show accurately the revenues and expenditures and financial position of the city;

(b) File the statement in his office for the public inspection and present it to the city council within 45 days after the close of the fiscal year;

(c) (1) Publish the statement within 60 days after the close of the fiscal year in a newspaper published in the city; or

(2) If there is no newspaper in the city, the clerk shall, at the direction of the city council, publish the statement in the official newspaper published elsewhere or post copies in three of the most public places in the city; or

(3) If city council proceedings are published monthly or quarterly, showing to whom and for what purpose orders are drawn upon the treasurer, the annual statement to be published as required by this section may be summarized in such form as the state auditor may prescribe; and

(d) Submit within 90 days after the close of the fiscal year a copy of the statement to the state auditor in such summary form as the state auditor may prescribe.

Sec. 20. Minnesota Statutes 1978, Section 641.264, Subdivision 2, is amended to read:

Subd. 2. **TAX LEVIES; APPORTIONMENT OF COSTS.** The county board of each cooperating county shall annually levy a tax in an amount necessary to defray its proportion of the net costs of maintenance and operation of the regional jail after deduction of payments for the care of inmates, and in addition shall levy a tax to repay the cost of construction or acquisition, equipping, and any subsequent improvement of the regional jail and for the retirement of any bonds issued for these purposes. The county board may levy these taxes without limitation as to the rate or amount, and the levy of these taxes shall not cause the amount of other taxes levied or to be levied by the county, which are subject to any such limitation, to be reduced in any amount whatsoever. The regional jail board shall apportion the costs of maintenance and operation, and of construction or acquisition, equipping, and improvement of the jail to each county on the basis of the proportion that the population in that county bears to the total population in all of the cooperating counties, the population figures to be determined by the last previous federal ~~or state~~ census.

Sec. 21. Minnesota Statutes 1978, Section 645.44, Subdivision 8, is amended to read:

Subd. 8. **POPULATION; INHABITANTS.** When used in reference to population, "population" and "inhabitants" mean that shown by the last preceding federal decennial census, ~~state or United States~~, unless otherwise expressly provided.

Sec. 22. Minnesota Statutes 1978, Section 414.01, Subdivision 14, is amended to read:

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Subd. 14. When a board order enlarges or diminishes the area of an existing municipality or town, ~~or creates a new municipality~~, the population of the ~~municipality or town~~ for all purposes annexed or detached area shall be as found by the board at its hearing ~~until the next federal census~~. The effective date of the population change shall be the same as the effective date of the order. The board shall communicate its population finding to the state demographer who shall incorporate that data into the population estimate for the municipality or town. When a new municipality is created by an order of the board, the municipality shall request a separation census from the United States bureau of the census and bear any costs incurred.

Sec. 23. **REPEALER.** Minnesota Statutes 1978, Sections 365.61 and 414.033, Subdivision 8, and Minnesota Statutes, 1979 Supplement, Section 275.53, Subdivision 1a, are repealed.

Approved April 7, 1980

CHAPTER 488—H.F.No. 1272

An act relating to aeronautics; excluding parachutes and parachuting from the jurisdiction of the department of transportation; amending Minnesota Statutes 1978, Section 360.013, Subdivisions 2, 3 and 11.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1978, Section 360.013, Subdivision 2, is amended to read:

Subd. 2. "Aeronautics" means transportation by aircraft; the operation, construction, repair, or maintenance of aircraft, aircraft power plants and accessories— ~~including the repair, packing, and maintenance of parachutes~~; the design, establishment, construction, extension, operation, improvement, repair, or maintenance of airports, restricted landing areas, or other air navigation facilities, and air instruction.

Sec. 2. Minnesota Statutes 1978, Section 360.013, Subdivision 3, is amended to read:

Subd. 3. "Aircraft" means any contrivance now known or hereafter invented, used or designed for navigation of or flight in the air, but excluding parachutes.

Sec. 3. Minnesota Statutes 1978, Section 360.013, Subdivision 11, is amended to read:

Subd. 11. "Commercial operations" means any operations of an aircraft for compensation or hire; or any services performed incidental to the operation of any aircraft for which a fee is charged or compensation received; including, but

Changes or additions indicated by underline deletions by ~~strikeout~~