

CHAPTER 26—H.F.No. 121

An act relating to state trails; authorizing extension of the Blufflands Trail System in Winona county; amending Minnesota Statutes 1994, section 85.015, subdivision 7.

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

Section 1. Minnesota Statutes 1994, section 85.015, subdivision 7, is amended to read:

Subd. 7. **BLUFFLANDS TRAIL SYSTEM, FILLMORE AND HOUSTON COUNTIES.** (a) The Root River trail shall originate at Chatfield in Fillmore county, and thence extend easterly in the Root river valley to the intersection of the river with Minnesota trunk highway No. 26 in Houston county, and extend to the Mississippi river.

(b) Additional trails shall be established that extend the Blufflands Trail System to include La Crescent, Hokah, Caledonia, and Spring Grove in Houston county ~~and~~; Preston, Harmony, Fountain, Wykoff, Spring Valley, Mabel, Canton, and Ostrander in Fillmore county; and Winona, Minnesota City, Rollingstone, Altura, Lewiston, Utica, St. Charles, and Elba in Winona county. In addition to the criteria in section 86A.05, subdivision 4, these trails must utilize abandoned railroad rights-of-way where possible.

(c) The trails shall be developed primarily for nonmotorized riding and hiking.

Presented to the governor March 27, 1995

Signed by the governor March 29, 1995, 1:00 p.m.

CHAPTER 27—H.F.No. 305

An act relating to local government; clarifying provisions for financial audits in certain circumstances; amending Minnesota Statutes 1994, sections 367.36, subdivision 1; 412.02, subdivision 3; and 412.591, subdivision 2.

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

Section 1. Minnesota Statutes 1994, section 367.36, subdivision 1, is amended to read:

Subdivision 1. **INCUMBENT TREASURER; ~~ANNUAL RANDOM~~ AUDIT.** In a town in which option D is adopted, the incumbent treasurer shall continue in office until the expiration of the term. Thereafter the duties of the treasurer prescribed by law shall be performed by the clerk who shall be referred to as the clerk-treasurer. If the offices of clerk and treasurer are combined and

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the town's annual revenue is more than \$100,000, the town board shall provide for an annual audit of the town's financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor. If the offices of clerk and treasurer are combined and the town's annual revenue is \$100,000 or less, the town board shall provide for an audit of the town's financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor at least once every five years, which audit shall be for a one-year period to be determined at random by the person conducting the audit. Upon completion of an audit by a public accountant, the public accountant shall forward a copy of the audit to the state auditor. For purposes of this subdivision, "public accountant" means a certified public accountant, a certified public accounting firm, or a licensed public accountant, all licensed by the board of accountancy under sections 326.17 to 326.23.

Sec. 2. Minnesota Statutes 1994, section 412.02, subdivision 3, is amended to read:

Subd. 3. In cities operating under the standard plan of government the council may by ordinance adopted at least 60 days before the next regular city election combine the offices of clerk and treasurer in the office of clerk-treasurer, but such an ordinance shall not be effective until the expiration of the term of the incumbent treasurer or when an earlier vacancy occurs. After the effective date of the ordinance, the duties of the treasurer and deputy treasurer as prescribed by this chapter shall be performed by the clerk-treasurer or a duly appointed deputy. The offices of clerk and treasurer may be reestablished by ordinance. If the offices of clerk and treasurer are combined as provided by this section and the city's annual revenue for all governmental and enterprise funds combined is more than \$100,000, the council shall provide for an annual audit of the city's financial affairs by the state auditor or a public accountant in accordance with minimum auditing procedures prescribed by the state auditor. If the offices of clerk and treasurer are combined and the city's annual revenue for all governmental and enterprise funds combined is \$100,000 or less, the council shall provide for an audit of the city's financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor at least once every five years, which audit shall be for a one-year period to be determined at random by the person conducting the audit.

Sec. 3. Minnesota Statutes 1994, section 412.591, subdivision 2, is amended to read:

Subd. 2. Cities operating under Optional Plan A may, by an ordinance effective after the expiration of the term of the incumbent treasurer at the date of adoption of Optional Plan A, combine the offices of clerk and treasurer in the office of clerk-treasurer and thereafter the duties of the treasurer as prescribed by this chapter shall be performed by the clerk-treasurer. The offices of clerk and treasurer may be reestablished by ordinance. If the offices of clerk and treasurer are combined as provided by this section, and the city's annual revenue for all

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governmental and enterprise funds combined is more than \$100,000, the council shall provide for an annual audit of the city's financial affairs by the state auditor or a public accountant in accordance with minimum procedures prescribed by the state auditor. If the offices of clerk and treasurer are combined and the city's annual revenue for all governmental and enterprise funds combined is \$100,000 or less, the council shall provide for an audit of the city's financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor at least once every five years, which audit shall be for a one-year period to be determined at random by the person conducting the audit.

Sec. 4. EFFECTIVE DATE.

This act is effective the day after final enactment.

Presented to the governor March 27, 1995

Signed by the governor March 29, 1995, 1:02 p.m.

CHAPTER 28—S.F.No. 145

An act relating to motor vehicles; providing time limit for refunding motor vehicle registration tax overpayment; amending Minnesota Statutes 1994, section 168.16.

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

Section 1. Minnesota Statutes 1994, section 168.16, is amended to read:

168.16 REFUNDS; APPROPRIATION.

After the tax upon any motor vehicle shall have been paid for any year, refund shall be made for errors made in computing the tax or fees and for the error on the part of an owner who may in error have registered a motor vehicle that was not before, nor at the time of registration, nor at any time thereafter during the current past year, subject to tax in this state; ~~provided that after more than two years after the tax was paid no refund shall be made for any tax paid on any vehicle exempted from taxation by reasons of nonuse as provided by section 168.012.~~ Unless otherwise provided in this chapter, a claim for a refund of an overpayment of registration tax must be filed within three and one-half years from the date of payment. The refundment shall be made from any fund in possession of the registrar and shall be deducted from the registrar's monthly report to the commissioner of finance. A detailed report of the refundment shall accompany the report. The former owner of a transferred vehicle by an assignment in writing endorsed upon the registration certificate and delivered to the registrar within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by the former owner accredited to the

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