

Sec. 5. Minnesota Statutes 1978, Section 473F.02, Subdivision 8, is amended to read:

Subd. 8. "Municipality" means a city, town, or township located in whole or part within the area, but not the ~~city~~ cities of New Prague or Northfield. If a municipality is located partly within and partly without the area, the references in sections 473F.01 to 473F.13 to property or any portion thereof subject to taxation or taxing jurisdiction within the municipality are to such property or portion thereof as is located in that portion of the municipality within the area, except that the fiscal capacity of such a municipality shall be computed upon the basis of the valuation and population of the entire municipality.

Sec. 6. Notwithstanding any law to the contrary, the entire city of Northfield shall be a part of region ten established pursuant to sections 462.381 to 462.397.

Sec. 7. The provisions of this act, changing the boundaries of the metropolitan area and the metropolitan transit area, shall not be deemed to impair the rights of holders of outstanding indebtedness to require the levy of property taxes, if necessary to provide for any deficiency in accordance with the conditions of such indebtedness, on all property within the limits of the metropolitan area or the metropolitan transit area as the limits were in effect at the date of issuance of the indebtedness.

Approved March 27, 1980

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#### CHAPTER 379—S.F.No. 1745

*An act relating to counties; providing for publication and examination of accounts; amending Minnesota Statutes 1978, Section 375.26; and Minnesota Statutes, 1979 Supplement, Section 375.17.*

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

Section 1. Minnesota Statutes, 1979 Supplement, Section 375.17, is amended to read:

**375.17 PUBLICATION OF FINANCIAL STATEMENTS.** Annually, not later than the first Tuesday after the first Monday in March, the county board shall make a full and accurate statement of the receipts and expenditures of the preceding year, which shall contain a statement of the assets and liabilities, a summary of receipts, disbursements, and balances of all county funds together with a detailed statement of each fund account, under the form and style prescribed by and on file with the state auditor, which prescribed form and any changes or modifications thereof shall so far as practical be uniform for all counties and shall be approved by the attorney general and the state printer and within 30 days thereafter shall cause the same to be published for one issue in some

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newspaper within the county, which newspaper must be a duly qualified legal newspaper, as provided by law. The county board may also refrain from publishing an itemized account of amounts paid out, to whom and for what purpose to the extent that the published proceedings of the county board contain such information, provided that all disbursements aggregating \$5,000 or more to any person are set forth in a schedule of major disbursements showing amounts paid out, to whom and for what purpose and are made a part of, and published with, the financial statement. The county board may refrain from publishing the names of persons receiving poor relief or direct relief and the amounts paid to each, but the totals of the disbursements for such purposes must be published. In addition to the publication thereof in the newspaper designated by the board as the official newspaper for publication of the financial statement, the same shall be published in one other newspaper of the county, if there be one located in a different municipality in the county than the official newspaper. The county board shall call for separate bids for each publication. ~~At its meeting in July and January each year it shall examine and count all the funds in the treasury, examine the accounts and vouchers of the auditor and treasurer, and make a written certificate of the condition of the treasury, showing the amount, kind, and character of the funds therein, and all other matters in connection therewith and file the same with the auditor.~~ Insofar as any provision of this section is inconsistent with the provisions of section 393.07, the provisions of that section shall prevail.

Sec. 2. Minnesota Statutes 1978, Section 375.26, is amended to read:

375.26 **GIFTS, ACCEPTANCE.** Any county in this state may receive by grant, gift, devise, or bequest, and take charge of, own, hold, control, invest, and administer free from taxation, in accordance with the terms of the trust or the conditions of the gift, any personal property, and any real property not to exceed 40 acres in any one county, for the use and benefit of the inhabitants of the county or as a park or recreation grounds, and in the encouragement, aid, and maintenance of the county cooperative work and education in agriculture and home economics, ~~and in aid and furtherance of the object and purpose of the farm bureau association in the county.~~ Such county may, from time to time, by resolution of the county board, appropriate from the county revenue fund such sum or sums as may by the board be deemed necessary to suitably maintain, improve, and care for the property for such use and purpose, ~~not exceeding the sum of \$3,500 in any one year.~~

Approved March 27, 1980

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## CHAPTER 380—H.F.No. 1789

*An act relating to occupations and professions; providing for licensing of public accountants; amending Minnesota Statutes, 1979 Supplement, Section 326.191.*

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