

Section 1. Minnesota Statutes 1949, Section 215.11, is amended to read:

215.11. **Examination of counties, fees.** All the powers and duties conferred and imposed upon the public examiner shall be exercised and performed by him in respect to the offices, institutions, public property, and improvements of several counties of the state. At least once in each year, if funds and personnel permit, the public examiner shall visit, without previous notice, each county and make a thorough examination of all accounts and records relating to the receipt and disbursement of the public funds and the custody of the public funds and other property. He shall prescribe and install systems of accounts and financial reports that shall be uniform, so far as practicable, for the same class of offices. A copy of the report of such examination shall be filed and be subject to public inspection in the office of the public examiner and another copy in the office of the auditor of the county thus examined. The public examiner may accept the records and audit, or any part thereof, of the division of social welfare in lieu of his examination of the county social welfare funds, if such audit has been made within any period covered by the public examiner's audit of the other records of the county. If any such examination shall disclose malfeasance, misfeasance, or non-feasance in any office of such county, such report shall be filed with the county attorney of the county, and it shall be his duty to institute such civil and criminal proceedings as the law and the protection of the public interests shall require.

The county receiving such examination shall pay to the state the total cost and expenses of such examination, including the salaries paid to the examiners while actually engaged in making such examination. *The public examiner if he deems it advisable may bill counties, having a population of 200,000 or over, monthly for services rendered and the officials responsible for approving and paying claims shall cause said bill to be promptly paid.* The revolving fund of the public examiner shall be credited with all collections made for any such examinations.

Approved March 12, 1951.

CHAPTER 58—S. F. No. 442

An act relating to local assessments for streets, parks

and parkways in cities of the first class; amending Minnesota Statutes 1949, Section 435.11.

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

Section 1. Minnesota Statutes 1949, Section 435.11, is amended to read:

435.11. Local assessments, payment in instalments. When any city of the first class in this state shall have completed, in accordance with the provisions of its charter, any assessment upon benefited real estate for paying the cost of the acquisition of any land, or interest in land, taken for a public use, or for paying the cost of any improvement which shall have been duly authorized, or both, the council of that city, by a *majority* vote, may by resolution provide that the assessment may be paid in any number of equal annual instalments, not exceeding 20. The council shall not exercise this power after the proceeds of the assessment *have* been pledged by the issue of bonds or certificates of indebtedness to be paid from the proceeds or otherwise.

Approved March 12, 1951.

CHAPTER 59—S. F. No. 620

[Coded as Section 274.013]

An act relating to compensation of the board of equalization in certain cities of the fourth class.

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

[274.013] Section 1. **Board of equalization, compensation.** The governing body of any city of the fourth class operating under a home rule charter which provides for a board of equalization but which does not provide for compensation to the members of such board separate from other compensation to them as city officials may, in its discretion, by resolution, determine the compensation to be paid to the members of the