

1905 be and the same is hereby amended so as to read as follows:

“Section 1850. Soldiers, When Buried by the State— Each county board shall cause to be decently buried, at a cost to the state of not more than fifty dollars, the body of any soldier, sailor or marine who served the United States as such in the Civil or Spanish-American war, and of any person not a soldier who actually served in this state in the Indian war of 1862, and who dies within the county or is brought thereto for interment, and has not left sufficient means to defray the expenses of suitable burial. Such interment shall not be made in any place used exclusively for the burial of the pauper dead, and the relatives or comrades of the deceased, if they so desire, shall be permitted to conduct the burial services.”

Approved April 9, 1907.

CHAPTER 130—H. F. No. 934.

07 C 130
105 M - 403
117-NW 611

An Act entitled “ An act providing for the issuance of interest-bearing certificates of indebtedness to aid in the erection, construction and furnishing of a court house, county jail and other county buildings, or either or any of them, in counties in this state having property of an assessed valuation of not less than \$100,000,000, and having a bonded indebtedness of not more than \$700,000.”

1907 C 130
1026
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Be it enacted by the Legislature of the State of Minnesota:

County board to issue bonds to complete county buildings.—Section 1. That the board of county commissioners of any county in this state having property therein of an assessed valuation of not less than \$100,000,000, and having a bonded indebtedness of not more than \$7,000,000, is hereby authorized and empowered to borrow moneys sufficient in their judgment to complete, erect and furnish a court house, jail and other county buildings previously duly authorized, such sums of money not exceeding \$600,000 as may be sufficient in their judgment, in addition to other moneys available for that purpose to so complete, erect and furnish such building or buildings, or any smaller sum, and for such purpose to issue interest-bearing certificates of indebtedness of said county pursuant to the provisions of this act.

Rate of interest.—Sec. 2. Said certificates of indebtedness shall be of such denominations and in such sums as the board of county commissioners shall determine, and shall bear interest at the rate of not exceeding 5 per cent per annum, payable semi-annually. The principal of said certificates of indebtedness shall become due and payable at such time or times as the board of county commissioners shall determine, except that they shall not be issued for a period exceeding ten years; said board of county commissioners may provide that a portion of said certificates shall fall due in each successive year after the date of their issue.

Form of certificate.—Sec. 3. The certificates of indebtedness issued under this act shall be signed by the chairman of the board of county commissioners and attested by the county auditor, and sealed with his official seal, and be made payable at such place as the board of county commissioners shall by resolution determine. There shall be attached to each certificate coupons evidencing the semi-annual installments of interest to fall due on the same, and which interest coupons shall be attested by the facsimile of the signature of the chairman of the board of county commissioners and of the county auditor.

Payment—how provided for.—Sec. 4. The board of county commissioners shall annually after the date of the issuance of said certificates of indebtedness levy a tax upon the taxable property of the county in addition to all other taxes levied, sufficient to pay the interest annually accruing upon the certificates of indebtedness issued in pursuance of this act, and in advance of the maturity of the principal of any of said certificates shall in like manner levy a tax upon the taxable property of said county, sufficient to pay such principal when due.

County auditor to sell certificates.—Sec. 5. Before any such county shall be authorized to issue any certificates of indebtedness as herein authorized, the county auditor shall give notice by advertisement, published for at least one issue in each of at least two consecutive weeks in one daily newspaper published in said county, that bids will be received at his office for the sale of such certificates at the time named in such advertisement. The county auditor shall sell such certificates to the highest bidder or bidders, but in no case for less than par, and preference to be given at all times to the

bidders offering to purchase only a portion of said issue or issues.

Sec. 6. This act shall take effect and be in force from and after its passage.

Approved April 9, 1907.

CHAPTER 131—H. F. No. 305.

An Act to provide for an inspector of the books, papers, accounts, bills, vouchers and other documents or property of townships, villages, cities and school districts in counties of this state having at any time a population of more than 100,000 and an area of more than 5,000 square miles.

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

County public examiner—how appointed.—Section 1. In any county of this state, having at any time a population of more than one hundred thousand (100,000) inhabitants and an area of more than five thousand (5,000) square miles, it shall be the duty of the judge of judges of the district court in the district in which such county is situate to appoint a person of suitable qualifications, a resident of said county, for the term of two years, whose title shall be "Public Examiner of (insert name) County," whose duties and salary shall be as fixed by this act.

Qualifications.—Sec. 2. Any appointee under this act shall qualify by filing in the office of the county auditor of such county an oath which shall be sworn to before some person authorized to administer oaths in said county, to the effect that he will faithfully discharge the duties imposed upon him by law and will make due returns of all his doings as required by this act, and such appointee shall also file with said county auditor a bond in the sum of five thousand dollars (\$5,000) conditioned upon the faithful performance of his duties as such examiner, the same to be approved by the board of county commissioners of such county, to run to the county and to be for the benefit of the county and of any and all persons who may suffer loss or damage by reason of the failure of such examiner to faithfully discharge his said duties.