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.

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**Compensation.**—Sec. 3. The salary of any person appointed to the office of examiner under this act shall be two thousand five hundred dollars (\$2,500.00) per annum, to be paid from the county treasury in monthly installments at the end of each month as other county salaries are paid.

Powers and duties.-Sec. 4. It shall be the duty of any examiner appointed under the provisions of this act to make, during each year of his office, a full, thorough and complete examination of the affairs of each township, village, city and school district in his said county with reference to the method of keeping the books thereof and the accuracy of such books so kept, with reference to the mode of auditing and paving the bills thereof, with reference to the legal or illegal nature of the charges made for services rendered and supplies furnished to the same, with reference to the character and amount of any and all assets and securities held by the officers thereof, with reference to the character and amount of any commissions, percentages or charges for services exacted by such officers without warrant of law, with reference to the bonded or other indebtedness thereof, the purposes for which it was contracted and proceeds thereof expended, with reference to the method and place of keeping the funds thereof and the safety of the place of deposit of any such funds, and, in general, with reference to any matter or thing which concerns the proper conduct of the public business of any such township, village, city or school district. He shall also in all cases which seem to require it instruct the officials of any such township, village, city or school district in the proper method of conducting the public business in his charge with such criticisms and suggestions as to the law applicable thereto as will tend to secure uniformity in the conduct of public business throughout said county.

**Penalties.**—Sec. 5. To enable such examiner to perform the services herein required of him, the various officers and employes of any township, village, city or school district, whose affairs he shall be hereunder directed to examine shall afford all reasonable and needed facilities therefor, and it is hereby made the duty of any and all such officers, officials and employes to make returns and exhibits to the said examiner under oath in such form and at such time or times as he shall prescribe; and each and every person so required who shall refuse or neglect to make such return or exhibit or to give such information as may be required by said examiner shall be guilty of felony, and shall be liable on conviction to a fine not exceeding one thousand dollars (\$1,000.00) or imprisonment in the state prison for a period not exceeding one year; and if any person, in making such exhibit or giving such information, or affording any statement required under this act, on his oath, shall knowingly swear falsely concerning the same he shall be deemed guilty of perjury and punished accordingly. And the said inspector shall have full power and authority for the purposes herein named to administer oaths, to examine any of the books, papers, accounts, bills, vouchers or other documents or property of any such township, village, city or school districts and any official or officials thereof and the custodian or custodians of any of the funds thereof.

**Report.**—Sec. 6. At the regular meetings of the board of county commissioners of any such county, held in January and July of each year and at such other times as required by said board, such examiner shall make to the board a full report of his doings covering the period elapsing since his last previous report and calling attention of the board to any errors, irregularities or criminal acts or omissions of any officers or body of officers of which he has become cognizant in the course of his official duties.

Criminal proceedings-how instituted.-Sec. 7. It shall be the duty of any examiner appointed under this act, upon the discovery by him of any act or practice on the part of any public officer or body of officers of any township, village, city or school district in his county, which is criminal in its nature to report the same to the grand jury of his county at their session next following any such discovery, together with all data obtained by him with reference thereto and the names of any and all persons cognizant of any facts pertinent thereto. It is hereby made the duty of any and all persons having in their possession books, papers, documents or other material which in the opinion of such examiner should be presented to such grand jury to furnish and entrust the same to the said examiner for such purpose and any person refusing or failing so to do shall be deemed guilty of felony and shall be liable on conviction to a fine not exceeding one thousand dollars (\$1,000) or imprisonment in the state prison for a period not exceeding one year.

Sec. 8. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Sec. 9. This act shall take effect and be in force from and after its passage.

Approved April 9, 1907.

## CHAPTER 132-H. F. No. 752.

An Act entitled an act to repeal chapter 205 of the Laws of Minnesota for the year 1905, approved April 17, 1905, and to regulate the rate of interest to be charged upon certificates of sale of real property for assessments for local improvements, in cities now or hereafter having a population of over fifty thousand inhabitants.

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

**Repeal Chap. 205 laws 1905.**—Section 1. That chapter 205 of the Laws of Minnesota for the year 1905, entitled "An act regulating and limiting the rate of interest to be charged upon certificates of sale of real property for assessments for local improvements and upon redemption of such certificates, in cities of more than fifty thousand (50,000) inhabitants," approved April 17, 1905, be and the same is hereby repealed.

Rate of interest.—Sec. 2. That all certificates of sale hereafter issued by the proper authorities of any city of the State of Minnesota now or hereafter having a population of over fifty thousand inhabitants, upon a sale of real property for any assessment for local improvement, shall bear the same rate of interest as was provided by law in such case previous to the enactment of said chapter 205 of the Laws of Minnesota for the year 1905.

Approved April 9, 1907.

CHAPTER 133-H. F. No. 149.

09<sup>07 C 133</sup> ignate depositories for school district moneys, and requiring the deposit of school district moneys in such depositories, and exempting school district treasurers from liability for such deposits.

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

Banks to furnish bonds for deposits of school districts.—Section 1. The officers of the several common school