nection therewith as may be necessary for the transaction of the business of the city, either within or without its limits, for its government, or the operation of its departments; and to acquire by purchase, gift or condemnation lands for sites for said buildings or to be used in connection therewith; and to acquire by purchase, condemnation or otherwise, any real property for municipal purposes, and by resolution passed by a three-fourth vote of all its members, to sell or authorize the sale of any of the same. Provided, that in any city having a board of education the power to erect, provide for, improve and repair school houses and acquire sites by purchase, gift or condemnation, shall be vested in the board of education of such city; provided further that the city council shall have the power by resolution or ordinance to appropriate and pay from the general funds of said city such sum or sums of money as it shall deem advisable as aid in the erection, construction, and maintenance in said city of a hospital, sanitarium, or medical dispensary, provided however that such resolution or ordinance shall be submitted for ratification to the electors of the city at the next regular city election or at a special election called for that purpose, the form of the ballots to be used at which shall be prescribed by the city council. If a majority of all the electors voting upon such question shall vote in favor of such appropriation and payment then said resolution or ordinance shall take effect and be in force; otherwise the same shall become null and void."

Approved February 23, 1945.

CHAPTER 23-H. F. No. 103

An act relating to the preparation and publication of the annual financial statement in villages, and amending Minnesota Statutes 1941, Section 426.07.

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

Section 1. Minnesota Statutes 1941, Section 426.07 is hereby amended to read as follows:

"426.07. Clerk to prepare financial statement. When the village treasurer shall file his annual report in the office of the village clerk the clerk in office at the close of the calendar year shall prepare a detailed statement of the financial affairs

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of the village for the preceding year, showing all money received, with the sources, and respective amounts thereof: all orders drawn upon the treasurer, to whom and for what purpose; the amount of outstanding and unpaid orders; the amount of money remaining in the treasury; also all other items necessary to accurately show the financial condition of such village. Such statement shall be prepared under the style and form prescribed by the public examiner. He shall file such statement in his office for public inspection and present it to the council not later than January 15. The clerk shall publish the same not later than January 31 in a newspaper published in such village to be selected by the village council and, if there be no such newspaper, he may, with the approval of the village council, published such statement in a newspaper, of known general circulation in said village, published in a neighboring municipality, otherwise he shall post copies of such statement in three of the most public places in the village. Provided however, that if council proceedings are published monthly or quarterly, showing to whom and for what purpose orders are drawn upon the treasurer, the annual financial statement required by this section may be summarized in such form as the public examiner may prescribe. One copy of such statement, together with an affidavit of publication or posting, shall be furnished promptly to the public examiner and shall be in lieu of the report required by Minnesota Statutes 1941. Section 215.08."

Approved February 23, 1945.

CHAPTER 24-H. F. No. 156

An act relating to vocational rehabilitation; amending Minnesota Statutes 1941, Sections 120.32, 120.34 and 120.35.

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

Section 1. Minnesota Statutes 1941, Section 120.32, is amended to read:

120.32. Vocational rehabilitation. There is hereby established, under the direction and control of the state board for vocational education in the state department of education a division of vocational rehabilitation. Such division shall provide vocational rehabilitation services such as, but not limited to, medical diagnosis, vocational diagnosis and counseling,