

1944 Supplement
To
Mason's Minnesota Statutes, 1927
and
Mason's 1940 Supplement

Containing the text of the acts of the 1941 and 1943 Sessions of the Legislature, both new and amendatory, and notes showing repeals, together with annotations from the various courts, state and federal, and the opinions of the Attorney General, construing the constitution, statutes, charters and court rules of Minnesota together with Law Review Articles and digest of all common law decisions.

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CHAPTER 18

Public Examiner

3274. Department established—Powers and duties.

Water, light, power and building commission of a village has no authority to engage private auditor. Op. Atty. Gen., (476a-1), April 1, 1940.

3279. Cities of more than 50,000 inhabitants.

This section was changed or amended so that a city of the first class was to pay all expenses of examinations, with salaries of examiners limited to \$10.00 per day. Op. Atty. Gen. (353a-3), May 8, 1942.

3280. Other cities.

It is not required to publish report of public examiners for benefit of public in community. Op. Atty. Gen. (353a-3), Mar. 31, 1941.

When report discloses any violation of law it is required that additional copies be filed with city and county attorneys. Id.

3281. School districts, towns and villages.

Neither village council nor commission should engage a private auditor to audit books and records in reference to municipal light plant, at least in absence of special circumstances. Op. Atty. Gen., (476a-1), Dec. 5, 1939.

There is no authority for village to hire private auditors. Op. Atty. Gen., (353a-3), Feb. 1, 1940.

School districts have no authority to employ a private auditor, except as provided in §3156-6(21), 125.21. Op. Atty. Gen. (159a-1), Dec. 22, 1942; Jan. 15, 1943.

3286. Assistants and employees and bonds to be given.

Public examiner has power to recommend that townships use calendar year as their fiscal years. Op. Atty. Gen., (353a-3), Jan. 11, 1940.

3286-2. Examination made upon written request.—

Upon a written request signed by a majority of the members of the governing body of any city, village, town or school district, the comptroller shall examine the books, records, accounts and affairs of the same, but such written request shall be presented to the clerk or recording officer of such city, village, town or school district, before being presented to the comptroller, who shall determine whether the same is signed by a majority of the members of such governing body and, if found to be so signed, shall certify such fact, which certificate shall be conclusive evidence thereof in any action or proceeding for the recovery of the costs, charges and expense of any examination made pursuant to such request; provided, that nothing herein contained, or in any of the other laws of the state relating to the public examiner, shall be so construed as to prevent any city, village, town or school district from employing a certified public accountant to examine its books, records, accounts and affair. (As amended Mar. 26, 1943, c. 188, §1.)

Section does not relate to nor include securing special examinations of cities of the first class. Op. Atty. Gen. (353a-3), May 8, 1942.

3286-3. Municipality to pay cost of examination.

Sum of items for salary costs and pro rata administrative expense is amount which should be charged to and paid by municipality examined. Op. Atty. Gen. (353a-3), Aug. 1, 1941.

Cities of first class and all other municipalities are to bear expense of public examiner's office in performing services for them, and expense computable at same rate to all of them. Op. Atty. Gen. (353a-3), May 8, 1942.

Provision for \$5 per day in earlier statutes is probably repealed by this section. Op. Atty. Gen. (159a-1), Jan. 15, 1943.

3286-6. State Auditor to certify amount due.

Section 3286-6 authorizes county auditor to make levy to pay for state's claim of public examination as an additional levy without regard to 17 mill limitation imposed by §2060-2. Op. Atty. Gen. (5190), Dec. 18, 1940.

3286-12. Duties of Public Examiner—Collect information from local units of Government—Report same to Legislature.—

The public examiner, or his designated agent, shall collect annually from all city, village, county, and other local units of government, except towns, information as to the assessment of property, collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, borrowing, debts, principal and interest payments on debts, and such other information as may be needful. The data shall be supplied upon blanks prescribed by the public examiner and all public officials so called upon shall fill out properly and return promptly all blanks so transmitted. The public examiner, or his assistants, may examine local records in order to complete or verify the information. (As amended Act Apr. 14, 1943, c. 435, §1.)

City clerk may not be paid additional compensation for work in making out report of city affairs upon request of state public examiner. Op. Atty. Gen., (60), March 1, 1940.

Section requires local town officials to fill out blanks which have been supplied to them by public examiner. Op. Atty. Gen. (353a-3), Aug. 1, 1942.

3286-15. Shall be subject to prior laws; etc.

Sum of items for salary costs and pro rata administrative expense is amount which should be charged to and paid by municipality examined. Op. Atty. Gen. (353a-3), Aug. 1, 1941.

Legislature intended that functions performed by public examiner in auditing municipalities, whether first class cities or other municipalities, should be supported out of bills presented to municipalities, provided that salary charge for examiners engaged shall not exceed \$10.00 per day, and this charge may cover the number of days required for the work even though more than one hundred. Op. Atty. Gen. (353a-3), May 8, 1942.

CHAPTER 19

Insurance

3288. To enforce laws.

An annuity contract issued by a life insurance company, is not a "security" of sort dealt with by blue sky law, and is not subject to administrative powers of security commission. Bates v. E., 206M482, 288NW834. See Dun. Dig. 1125a.

Commissioner is without authority to rule that rates charged for fidelity and surety contracts must be filed before they are effective, but it is proper for him to request that such rates be filed with his department in order to determine violations of law. Op. Atty. Gen. (250b), Apr. 9, 1941.

3292. Examinations.

"Convention plan" of examination of insurance companies as adopted by National Association of Insurance Commissioners, and method of handling compensation of representatives given leave of absence, discussed. Op. Atty. Gen., (250), Nov. 27, 1939.

3293. Fees for examination.

Examination revolving fund. Laws 1943, c. 409.

3294. Commissioner may appoint examiner.

Examination revolving fund. Laws 1943, c. 409. "Convention plan" of examination of insurance companies as adopted by National Association of Insurance Commissioners, and method of handling compensation of representatives given leave of absence, discussed. Op. Atty. Gen., (250), Nov. 27, 1939.

3296-1. Insurance department examination revolving fund created.—There is hereby created the insurance department examination revolving fund for the purpose of carrying on the examination of foreign and domestic insurance companies. (Act Apr. 12, 1943, c. 409, §1.)

[60.105]