

CHAPTER 383

COUNTIES WITH POPULATION OVER 150,000

**383.01 ESTIMATES OF EXPENSE AND REVENUE.**

HISTORY. 1903 c. 95 s. 1; R.L. 1905 s. 469; G.S. 1913 s. 797; G.S. 1923 s. 808; M.S. 1927 s. 808.

The county board of Hennepin county has no authority to deduct a percentage from the salaries of employees on the ground that receipts from the current tax levy are not sufficient to cover the budget expenditures for the current year. 1934 OAG 194, Feb. 23, 1933 (104a-9).

Classification of counties for legislative purposes. 11 MLR 208.

It is mandatory upon the county to levy taxes for mothers pensions. OAG Aug. 7, 1936 (325b).

**383.02 EMERGENCY FUND.**

HISTORY. 1903 c. 95 s. 2; R.L. 1905 s. 470; G.S. 1913 s. 798; G.S. 1923 s. 809; M.S. 1927 s. 809.

**383.03 WARRANT TO SHOW PURPOSE AND FUND.**

HISTORY. 1903 c. 95 s. 3; R.L. 1905 s. 471; G.S. 1913 s. 799; G.S. 1923 s. 810; M.S. 1927 s. 810.

**383.04 BALANCES, HOW DISPOSED OF.**

HISTORY. 1903 c. 95 s. 3; R.L. 1905 s. 472; G.S. 1913 s. 800; G.S. 1923 s. 811; M.S. 1927 s. 811.

A member of the board without authority purchased clay and sand from plaintiff and used same in improving a county highway. The transaction was made in good faith. The county benefited by the improvement. The work was done within the powers of the board. Plaintiff was entitled to recover from the county an amount equal to the benefit the county received. *Wakely v County of St. Louis*, 184 M 613, 240 NW 103.

The county board may lawfully issue certificates of indebtedness for an amount sufficient to finance the county welfare fund in anticipation of a deficiency levy. 1940 OAG 315, Sept. 30, 1939 (107a-1).

**383.05 STATEMENTS BY AUDITOR.**

HISTORY. 1903 c. 95 s. 3; R.L. 1905 s. 473; G.S. 1913 s. 801; G.S. 1923 s. 812; M.S. 1927 s. 812.

**383.06 PAYMENT OF WARRANTS; ACCOUNTS; HOW KEPT; CERTIFICATES OF INDEBTEDNESS TO RETIRE OUTSTANDING WARRANTS.**

HISTORY. 1903 c. 95 ss. 3, 4; R.L. 1905 s. 474; G.S. 1913 s. 802; G.S. 1923 s. 813; M.S. 1927 s. 813; 1933 c. 380; 1935 c. 220 s. 1; 1943 c. 366 s. 1.

**383.07 TRANSFER TO SUSPENSE FUND.**

HISTORY. 1903 c. 95 s. 5; R.L. 1905 s. 475; G.S. 1913 s. 803; G.S. 1923 s. 814; M.S. 1927 s. 814.

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## **383.08 FILING WITH BOARD OF TAX LEVY.**

HISTORY. 1903 c. 95 s. 6; R.L. 1905 s. 476; G.S. 1913 s. 804; G.S. 1923 s. 815; M.S. 1927 s. 815.

## **383.09 MAXIMUM TAX RATE.**

HISTORY. 1903 c. 95 s. 7; R.L. 1905 s. 477; G.S. 1913 s. 805; G.S. 1923 s. 816; M.S. 1927 s. 816.

See annotations under section 383.01.

Special Laws 1879, Chapter 338, creating the board of tax levy of Hennepin county is not wholly repealed by Laws 1919, Chapter 252, nor is it in contravention of the constitution. Laws 1923, Chapter 231, violates the constitutional provision against special legislation. State ex rel v Erickson, 160 M 510, 200 NW 813.

## **383.10 ITEMIZED STATEMENT; EXPENDITURES, HOW LIMITED.**

HISTORY. 1903 c. 95 s. 8; R.L. 1905 s. 478; G.S. 1913 s. 806; G.S. 1923 s. 817; M.S. 1927 s. 817.

County board, under Laws 1923, Chapter 441, was not authorized to pay the salary of a deputy county surveyor, there being no provision in either the budget or appropriation for payment. OAG Jan. 12, 1938 (475b).

## **383.11 MONEY EXPENDED ONLY AS SPECIFIED.**

HISTORY. 1903 c. 95 s. 9; R.L. 1905 s. 479; G.S. 1913 s. 807; G.S. 1923 s. 818; M.S. 1927 s. 818.

There must be sufficient funds available, or a tax must have been levied and in the process of collection, to sustain a contract for purchase. OAG Aug. 28, 1933.

## **383.12 EXCESSIVE EXPENDITURE; GROSS MISDEMEANOR.**

HISTORY. 1903 c. 95 c. 10; R.L. 1905 s. 480; G.S. 1913 s. 808; G.S. 1923 s. 819; M.S. 1927 s. 819.