A town may purchase tax-forfeited land to be used as a dump ground, and under section 262.01 the commissioner of taxation may convey any tract of tax-forfeited land to any governmental subdivision for authorized public use. This may be done by application to the commissioner with a statement of facts as to the use to be made of the land and the need therefor. There must be a favorable recommendation of the county board. OAG Jan. 20, 1950 (434-A-6).

### 262.02 LIMITATIONS APPLYING TO MEMBERS OF BOARD

A bartender in an on-sale liquor store owned by his wife may qualify as village mayor. OAG Jan. 20, 1950 (90-E-4).

# 262.05 COMMITMENT TO POORHOUSE

The county welfare board is without authority to take the property of poor persons committed to the poorhouse. OAG May 17, 1951 (339-K).

### 262.07 TEMPORARY RELIEF

<code>HISTORY. 1864 c 16 s 10; GS 1866 c 15 s 12; 1877 c 13 s 1; GS 1878 c 15 s 12; 1885 c 263 s 1; GS 1878 Vol 2 (1888 Supp) c 15 s 12; 1893 c 178 s 3; GS 1894 s 1962; 1901 c 45; RL 1905 s 1498; 1907 c 360; 1909 c 290 s 1; GS 1913 s 3081; GS 1923 s 3171; MS 1927 s 3171; 1949 c 420 s 3.</code>

# 262.12 COUNTY BOARD TO APPOINT PHYSICIAN

HISTORY. 1864 c 16 s 8; GS 1866 c 15 s 10; GS 1878 c 15 s 10; 1881 c 35 s 1; GS 1894 s 1966; 1899 c 172; RL 1905 s 1501; GS 1913 s 3084; GS 1923 s 3174; MS 1927 s 3174.

### 262.13 MINORS, HOW PROVIDED FOR

HISTORY. Amended, 1949 c 420 s 4.

# 262.14 BURIAL AT EXPENSE OF COUNTY

The duty of giving a pauper, whose relatives are not available or who are financially unable to give him a proper burial, rests entirely with the county and at county expense. OAG Feb. 4, 1948 (339-C).

#### CHAPTER 263

### TOWN SYSTEM

# 263.01 TOWN BOARDS AND COUNCILS; TO BE SUPERINTENDENTS; RELIEF

HISTORY. 1889 c 170 s 2, 3; GS 1894 s 1973, 1974; RL 1905 s 1509; GS 1913 s 3094; GS 1923 s 3184; MS 1927 s 3184; 1949 c 420 s 5.

The period required to obtain a settlement for purposes of poor relief was not extended or tolled by mere application for relief to a township, which application was not granted. OAG Feb. 16, 1951 (339-O-5).

In counties having the town system of poor relief, section 263.01 is authority to the town board to grant aid to poor people for their board and care, including medical attendance. Like authority is conferred on the county board by section 261.21. Each board exercises discretion in the performance of its duties. Neither board may dominate the other. Each board in consideration of an application must act upon the

application and the evidence before it and not upon what the other board has done. It is the province of the district court to decide the question when a case is properly before it. OAG Nov. 26, 1951 (339-G-2).

### 263.03 POWERS AND DUTIES OF BOARD

HISTORY. Amended, 1949 c 420 s 6.

Where a person dies in a municipality in which he does not have legal settlement the board or council thereof shall give him a decent burial. The expense so incurred shall be paid by the municipality in which he died and is a charge against the county. Upon payment the county may recover the amount thereof from the town, village, or city in which such person had legal settlement, if he had a settlement within the state. OAG March 10, 1948 (339-C).

Where a pauper had a legal settlement in Houston county and died in the town of Elba, in Winona county, the town of Elba paid the burial expense and collected it from Winona county, under section 263.03 Winona county has the right of reimbursement from Houston county. Section 262.14 does not apply. OAG April 23, 1948 (339-C).

When a pauper dies in a political subdivision not his legal settlement for relief purposes, the duty rests on the local governing body to provide a decent burial and bill the county for the cost thereof and such county may in turn recover from local political subdivision of such pauper settlement if within the state. OAG Dec. 23, 1948 (339-C).

Where a mother and a minor son, residing in a village, were without funds and the son was accidentally killed, the village where they resided properly paid the expense of the burial of the son, and was entitled to reimbursement by the county, and the county in turn might recover the expense from the town of the settlement of the deceased. OAG June 26, 1951 (339-C).

Where a village acted as a mere volunteer in giving care and support to a person whose settlement was in a certain township and there being no emergency, the township should have been notified of the pauper's need and requested to assume responsibility. The law distinctly says "after like notice." OAG Oct. 20, 1949 (339-O-5).

### 263.05 TAXES, HOW LEVIED

In case of a village in town not separated for assessment or election purposes, and having in effect the township system of caring for the poor, the levy for taxes for the support of the poor must be made by the town rather than the village. OAG Nov. 13, 1947 (519-J).

# 263.06 ALLOWANCE TO TOWNS ON CHANGE FROM COUNTY SYSTEM

HISTORY. 1899 c 285; RL 1905 s 1514; GS 1913 s 3099; GS 1923 s 3189; MS 1927 s 3189.

# 263.07 COUNTY SYSTEM CHANGED TO TOWN SYSTEM

HISTORY. 1907 c 37 s.1-3; GS 1913 s 3100-3102; GS 1923 s 3190-3192; MS 1927 s 3190-3192.

**263.09** Superseded by 263.10.

NOTE: Section 263.09 was held unconstitutional by Village of Robbinsdale v Hennepin County, 199 M 203, 271 NW 491, and by Jackson v Jackson County, 214 M 244,  $7\ NW(2d)\ 753$ .

# 263.10 LIABILITY OF COUNTIES FOR CARE OF POOR BY TOWNS; TAX LEVY

HISTORY. 1937 c 286 s 1, 2; M Supp s 3195-1, 3195-2; 1949 c 26 s 1.

# 263.12 RELIEF OF POOR: TOWN SYSTEM

In determining the liability of a county for amount of poor relief paid by a municipality in excess of one mill on the taxable value of the property in the municipality, the assessed valuation of moneys and credits as finally equalized in 1942 should be included in the taxable value. OAG June 19, 1948 (339-M) (614-R).

Under the town system where the city poor commissioner is paid a separate salary for supervising relief of the poor in the city, such expense may be included in computing the amount due for reimbursement from the county. OAG Sept. 2, 1949 (339-M).

If deemed correct by the county board and if within the liability of the county under section 263.10, must be paid in full; may not be compromised; nor may the city withdraw a claim or refrain from certifying it. A claim constituted by statute when certified to the county auditor and found correct by the county board is a valid claim against the county and must be paid. OAG March 7, 1951 (339-M).

Regardless of the source of the money expended by the city of Winona for poor relief purposes the county of Winona is liable to the city of Winona for 75 percent of the expense incurred in excess of an amount equal to a one-mill tax on the property of the city. OAG Dec. 19, 1952 (339-M).

### 263.12 APPLICATION

HISTORY, Amended, 1949 c 232 s 1.

#### CHAPTER 264

# ST. LOUIS COUNTY

264.01 to 264.04 Local, St. Louis county.

### CHAPTER 265

### COUNTY OLD AGE PENSION SYSTEM

265.01 to 265.22 Repealed, 1947 c 220 s 1.

### EMPLOYMENT, SECURITY

### CHAPTER 268

### DEPARTMENT OF EMPLOYMENT SECURITY

NOTE: See, Beeland v Kaufman, 174 So. 516.

### 268.01 TRANSFER OF POWERS AND DUTIES

HISTORY. 1939 c 431 art 7 s 2(d).

NOTE: Laws 1953, Chapter 603, created a department of employment security to succeed the division of employment and security (section 268.12).

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