### 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265.01 to 265.22 Repealed, 1947 c 220 s 1.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).

716