

## CHAPTER 375

### COUNTY BOARDS

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#### 375.025 COMMISSIONER DISTRICTS.

*[For text of subds 1 to 3, see M.S.1992]*

**Subd. 4. Redistricting plan; election following redistricting.** A redistricting plan whether prepared by the county board or the redistricting commission shall be filed in the office of the county auditor. A redistricting plan shall be effective on the 31st day after filing unless a later effective date is specified but no plan shall be effective for the next election of county commissioners unless the plan is filed with the county auditor not less than 30 days before the first date candidates may file for the office of county commissioner. One commissioner shall be elected in each district who, at the time of the election, is a resident of the district. A person elected may hold the office only while remaining a resident of the commissioner district or, after June 15 during a year ending in "2", while remaining a resident of the county. The county board or the redistricting commission shall determine the number of members of the county board who shall be elected for two-year terms and for four-year terms to provide staggered terms on the county board. Thereafter, all commissioners shall be elected for four years. When a county is redistricted, there shall be a new election of commissioners in all the districts at the next general election except that if the change made in the boundaries of a district is less than five percent of the average of all districts of the county, the commissioner in office at the time of the redistricting shall serve for the full period for which elected.

**History:** 1993 c 32 s 1

#### 375.162 IMPREST CASH FUNDS.

*[For text of subd 1, see M.S.1992]*

**Subd. 2.** The county board may authorize an imprest fund for the purpose of advancing money to officers or employees to pay their actual and necessary expenses in attending meetings outside the county or for other travel that is related to the performance of their job duties. The county board shall appoint a custodian of the fund who shall be responsible for its safekeeping and disbursement according to law. Attendance at meetings and other travel outside the county shall be authorized in advance by the county board. At a meeting of the county board in the month after approved travel outside the county, the officer or employee shall submit an itemized claim for the actual and necessary expenses incurred and paid related to the approved travel. The county board shall act upon it as in the case of other claims and a warrant shall be issued to the officer or employee for the amount allowed. The officer or employee shall use the proceeds of the warrant to repay the amount advanced from the fund. If the amount approved by the county board is insufficient to repay the advance, the officer or employee shall be personally responsible for the difference.

**History:** 1993 c 315 s 8

#### 375.17 PUBLICATION OF FINANCIAL STATEMENTS.

**Subdivision 1. Statement contents; summaries.** Annually, not later than the first Tuesday after the first Monday in March, the county board shall make a full and accurate statement of the receipts and expenditures of the preceding year, which shall contain a statement of the assets and liabilities, a summary of receipts, disbursements, and

balances of all county funds together with a detailed statement of each fund account, under the form and style prescribed by and on file with the state auditor. The prescribed form and any changes or modifications of it shall so far as practical be uniform for all counties and be approved by the attorney general and the state printer. Annually the board shall publish the statement or a summary of the statement in a form as prescribed by the state auditor, for one issue in a duly qualified legal newspaper in the county.

**Subd. 2. Full statement; publication conditions.** If the board elects to publish the full statement, it may refrain from publishing:

(1) an itemized account of amounts paid out, to whom and for what purpose to the extent that the published proceedings of the county board contain the information, if all disbursements aggregating \$5,000 or more to any person are set forth in a schedule of major disbursements showing amounts paid out, to whom and for what purpose and are made a part of, and published with, the financial statement;

(2) the names and amounts of salaries and expenses paid to employees but shall publish the totals of disbursements for salaries and expenses; and

(3) the names of persons receiving human services aid and the amounts paid to each, but the totals of the disbursements for those purposes must be published.

This subdivision does not apply to a summary published pursuant to subdivision 1.

**Subd. 3. Filing.** In addition to the publication in the newspaper designated by the board as the official newspaper for publication of the financial statement, the statement shall be published in one other newspaper, if one of general circulation is located in a different municipality in the county than the official newspaper. The county board shall call for separate bids for each publication. If a provision of this section is inconsistent with section 393.07, the provisions of that section shall prevail. The financial statement must be filed with the county auditor for public inspection.

**History:** 1993 c 158 s 3

### 375.18 GENERAL POWERS.

*[For text of subd 1, see M.S.1992]*

**Subd. 1a. Definition.** For purposes of this section, a "county administrative official" shall mean a county auditor, treasurer, auditor-treasurer, administrator, coordinator, manager, a clerk/administrator, or a senior fiscal officer.

**Subd. 1b. Delegation of authority for paying certain claims.** A county board, at its discretion, may delegate its authority to pay certain claims made against the county to a county administrative official. County boards opting to delegate their authority to review claims before payment pursuant to this subdivision shall have internal accounting and administrative control procedures to ensure the proper disbursement of public funds. The procedures shall include regular and frequent review of the county administrative officials' actions by the board. A list of all claims paid under the procedures established by the county board shall be presented to the board for informational purposes only at the next regularly scheduled meeting after payment of the claim. A county board that delegates its authority to pay certain claims made against the county must adopt a resolution authorizing a specified county administrative official to pay the claims that meet the standards and procedures established by the board. This subdivision does not apply to a home rule charter county for which the county charter provides an alternative method for paying claims made against the county.

*[For text of subs 2 to 14, see M.S.1992]*

**Subd. 15. Community action agencies.** Each county board may appropriate county funds to and contract with a community action agency designated under section 268.53 and located within the county. The money appropriated shall be spent for authorized purposes of the community action agency and as the county board may, by resolution, provide. A contract may be for the purchase, lease, sale or other acquisition or disposi-

tion of equipment, supplies, materials, or other property, including real property. The contract is not subject to statutory or ordinance provisions requiring public bidding or third-party intermediaries for the transfer of property.

**History:** 1993 c 42 s 1; 1993 c 315 s 9,10

### **375.192 REDUCTIONS OR ABATEMENTS OF VALUATION OR TAXES.**

Subd. 2. Upon written application by the owner of any property, the county board may grant the reduction or abatement of estimated market valuation or taxes and of any costs, penalties, or interest on them as the board deems just and equitable and order the refund in whole or part of any taxes, costs, penalties, or interest which have been erroneously or unjustly paid. The county board is authorized to consider and grant reductions or abatements on applications only as they relate to taxes payable in the current year and the two prior years; provided that reductions or abatements for the two prior years shall be considered or granted only for (i) clerical errors, or (ii) when the taxpayer fails to file for a reduction or an adjustment due to hardship, as determined by the county board. The application must include the social security number of the applicant. The social security number is private data on individuals as defined by section 13.02, subdivision 12. All applications must be approved by the county assessor, or, if the property is located in a city of the first or second class having a city assessor, by the city assessor, and by the county auditor before consideration by the county board, except that the part of the application which is for the abatement of penalty or interest must be approved by the county treasurer and county auditor. Approval by the county or city assessor is not required for abatements of penalty or interest. No reduction, abatement, or refund of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of the municipality. Before taking action on any reduction or abatement where the reduction of taxes, costs, penalties, and interest exceed \$10,000, the county board shall give 20 days' notice to the school board and the municipality in which the property is located. The notice must describe the property involved, the actual amount of the reduction being sought, and the reason for the reduction. If the school board or the municipality object to the granting of the reduction or abatement, the county board must refer the abatement or reduction to the commissioner of revenue with its recommendation. The commissioner shall consider the abatement or reduction under section 270.07, subdivision 1.

An appeal may not be taken to the tax court from any order of the county board made in the exercise of the discretionary authority granted in this section.

The county auditor shall notify the commissioner of revenue of all abatements resulting from the erroneous classification of real property, for tax purposes, as non-homestead property. For the abatements relating to the current year's tax processed through June 30, the auditor shall notify the commissioner on or before July 31 of that same year of all abatement applications granted. For the abatements relating to the current year's tax processed after June 30 through the balance of the year, the auditor shall notify the commissioner on or before the following January 31 of all applications granted. The county auditor shall submit a form containing the social security number of the applicant and such other information the commissioner prescribes.

*[For text of subd 3, see M.S.1992]*

**History:** 1993 c 375 art 5 s 31

### **375.37 "SOLDIERS' REST" USED EXCLUSIVELY FOR VETERANS AND SPOUSES.**

Any plot of ground secured and designated as a "soldiers' rest" shall be used exclusively for the interment of deceased veterans, as defined in section 197.447, and spouses of veterans without charge for space in it.

**History:** 1993 c 100 s 4