

**412.531 PARK FUNDS.**

Subdivision 1. **Establishment, transfer; tax levies.** For the purpose of carrying out the powers of the park board there shall be established in the city treasury a special fund to be called a park fund. The council may transfer to the park fund the money it deems necessary for park purposes. No later than September 1 of each year the park board shall present to the council in the detail the council requires its estimate of the financial needs of the board for the ensuing fiscal year. In any county having a population of more than 200,000 the council of any city, whether having a park board or not, may annually levy a tax on all taxable property in the city for park purposes. The proceeds of this tax shall be placed in the park fund.

Subd. 2. **Audit; withdrawals.** The park board shall, in the same manner as the council under section 412.271, subdivision 1, and to the same extent, audit claims to be paid from the park fund. The secretary of the board shall draw an order upon the treasurer for the proper amount allowed by the board. Upon counter signature by the president of the commission and presentation, orders shall be paid by the treasurer.

**History:** 1949 c 119 s 65; 1951 c 378 s 14; 1971 c 462 s 1; 1973 c 123 art 2 s 1 subd 2; 1973 c 773 s 1; 1986 c 444; 1989 c 277 art 4 s 45; 1994 c 505 art 7 s 1