

**471.49 DEFINITIONS.**

Subdivision 1. **Words, terms, and phrases.** Unless the language or context clearly indicates that a different meaning is intended, the following words, terms, and phrases, for the purposes of this chapter, shall be given the meanings hereinafter subjoined to them.

Subd. 2. **Agreement.** "Agreement" means "contract" and includes renewals and alterations of a contract.

Subd. 3. **Political subdivision.** "Political subdivision" means any agency or unit of this state which now is, or hereafter shall be, authorized to levy taxes or empowered to cause taxes to be levied.

Subd. 4. **Services.** "Services" means such public and municipal functions as are performed for property in and persons residing within a political subdivision.

Subd. 5. **United States.** "United States" means the United States of America.

Subd. 6. **County board.** "County board" means the county board of any county in this state.

Subd. 7. **Project.** "Project" means any resettlement project or rural rehabilitation project for resettlement purposes of the United States located within a political subdivision and includes the persons inhabiting such a project.

Subd. 8. **Governing body.** "Governing body" means the council, board, body, or persons in which the powers of a subdivision as a body corporate, or otherwise, are vested.

Subd. 9. **Fund.** "Fund" means, unless otherwise expressed, the "government project fund" to be established pursuant to section 471.54.

Subd. 10. **Public accountant.** "Public accountant" means a certified public accountant or a certified public accounting firm licensed in accordance with chapter 326A.

**History:** 1941 c 480 s 1; 1992 c 592 s 9; 1995 c 186 s 119; 2001 c 109 art 2 s 8; 2010 c 191 s 10