## 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