

Nineteen Hundred Thirty-One
Supplement

to

Mason's Minnesota Statutes

(1927 thru 1931)

Containing the text of the acts of the 1929 and 1931 Sessions of the
Legislature, both new and amendatory, and notes showing repeals,
together with annotations from the various courts, state
and federal, construing the constitution, statutes,
charters and court rules of Minnesota



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said years and the state auditor is hereby directed to levy and collect such tax with and as other taxes for state purposes are levied and collected. The proceeds of such taxes shall be credited to a fund to be known as the "University Building Fund" and the moneys which shall from time to time be paid into said fund are hereby appropriated to the University of Minnesota for the purposes above specified, and for the payment of any certificates of indebtedness issued and sold hereunder together with interest thereon; provided that three hundred thousand dollars out of the funds herein provided for said comprehensive building plan for the university for the year 1929 be and the same is hereby made available immediately for the completion of any building therein now under construction where the total contracts therefor, heretofore executed, will not complete the same as originally planned. To provide the necessary funds immediately and in anticipation of tax collections for the completion of such building now under construction, the board of regents is hereby authorized and empowered to issue and sell at par, as funds are needed for that purpose, certificates in indebtedness to be known and classed as "Minnesota Educational Building Certificates of Indebtedness," bearing interest, payable semi-annually, at a rate not exceeding 5% per annum, in such form and upon such

conditions and terms as said board of regents may determine, in an aggregate amount not exceeding three hundred thousand dollars. The proceeds from the sale of such certificates of indebtedness shall be paid into said University Building Fund. The principal and interest of any certificates so issued shall be paid from the University Building Fund when and as the taxes levied hereunder are collected; the interest as it becomes due, and the principal at the rate of fifty thousand dollars per year beginning with the year 1933; provided that, except as herein otherwise provided, the Physical Education Building at Morris, the Physical Education Building at Crookston, the addition to Institute Hall at Duluth, the new building for dentistry at the University and the Nurses' building at the University be erected first in the order named. (Act Apr. 25, 1929, c. 354, §1.)

RELIGIOUS EDUCATIONAL CORPORATIONS

§3156. Manner of calling special meetings.

Local and special legislation.

Laws 1913, c. 445, providing that the voters of the district at their annual town meeting may fix the salaries of their school officers in ten-town school districts having less than thirty schools and a high school, is constitutional. 175M316, 221NW231.

Laws 1921, c. 77, are set forth, ante, as §§ 2802-16 to 2802-25.

CHAPTER 15

RELIEF OF THE POOR

GENERAL PROVISIONS

§3157. Support of poor.

174M227, 218NW882.

175M39, 220NW156.

In an action by one sister against another to enforce contribution for the support of their mother evidence held to show that the relief given was not voluntary but that the mother was a "poor person," and that plaintiff was entitled to recover. 172M362, 215NW512.

On separation of village from town under §§ 1126 to 1128, village becomes liable for support of pauper within its boundaries. Op. Atty. Gen., Nov. 23, 1929.

A grandfather of an indigent child is liable for its support in the school for feeble minded where there are no nearer relatives able to give such support. Op. Atty. Gen., July 16, 1930.

Fact that maternal grandmother has money and would be able to support children does not negative a finding of dependency on the part of children and the right of mother to a pension. Op. Atty. Gen., Oct. 30, 1930.

Woman cannot be compelled to support a pauper husband whom she has ordered from her house. Op. Atty. Gen., Dec. 4, 1930.

A person may be eligible to receive poor relief notwithstanding that he owns property, if the property is insufficient for his support. Op. Atty. Gen., May 5, 1931.

A city which supplied poor relief could receive a conveyance of land owned by the poor person and convey good title, notwithstanding that the property was taken subject to encumbrances and subject to trust impressed thereon for the payment of the otherwise unsecured debts of the poor person. Op. Atty. Gen., May 5, 1931.

§3158. Failure to support—Recovery for.

175M39, 220NW156.

§3159. Liability of county, town, etc.

In suit against the town of a pauper's settlement for emergency hospitalization rendered the pauper, it was error to receive in evidence a letter written by the pauper months after the aid was furnished, stating he was then employed at good wages. Warren Hospital Ass'n v. M., 236NW211. See Dun. Dig., 3229, 7434.

In suit against town of a pauper settlement for emergency hospitalization, it was error to instruct that jury must find that the person furnished aid continued to be a pauper up to the time of suit. Warren Hospital Ass'n v. M., 236NW211. See Dun. Dig. 7429.

County board may pay for groceries furnished by grocer without prior authority. Op. Atty. Gen., Dec. 20, 1930.

§3159-1. Liability of estate of poor person.

175M39, 220NW156.

§3159-3. Powers of governing body of town, city or village.—In addition to all other powers now or hereafter by law conferred upon the governing body of any town, city or village, authority is hereby given to receive and accept for their town, city or village real or personal property, encumbered or unencumbered by gift, devise, conveyance or otherwise, from any person whose care, support, treatment or maintenance in whole or in part, under the laws relating to poor relief, is or may be chargeable to, furnished

or provided by such town, city or village, and to hold or dispose of the same the benefit of such town, city or village, as provided by law in the case of other property belonging to such town, city or village, and the payment and discharge of any lien or encumbrances upon any such property is authorized when such governing body determines that such payment is advisable and for the best interests of such town, city or village. (Act Apr. 16, 1929, c. 199, §1.)

§3161. Settlement of paupers.

228NW929.

In determining the "settlement" of a pauper, no distinction is to be made between citizens and aliens. 233NW804. See Dun. Dig. 7430(76).

The word "resided," means where the person has lived or existed the longest within the one year immediately preceding the commencement of the proceedings, and does not have reference to his technical legal residence. *Smiley v. H.*, 237NW416. See Dun. Dig. 7430.

Where a father disappeared, and his child lived with the mother until the latter's death when he went to people living in another township and lived with them about eleven months, when she was taken to the State Sanatorium at Walker where she died, the settlement of the child was in the township where the mother resided at the time of her death. Op. Atty. Gen., May 22, 1930.

Where husband failed to support his wife and children, and the wife, without obtaining a divorce, goes with the children to another county, where she resides more than a year, the children acquire a settlement in the latter county, and that county is liable for support of the children, provided that the conduct of the husband has been such as to break up the home justifying the wife in establishing a separate residence. Op. Atty. Gen., June 16, 1930.

"Within such year" refers to residence within the year preceding application, but it does not follow that because application has been made and no relief granted thereunder, the pauper cannot continue to establish a residence within the town. Op. Atty. Gen., June 10, 1931.

§3161-1. Settlement of poor persons—Disputes.

Upon becoming a pauper, a person who has resided one year or more continuously in a county wherein the town system of caring for the poor is in force, is a charge for necessary support on the town, city or village therein, in which he has longest resided during the year immediately preceding the date of his proper application for poor aid. *Grove City v. Mananah*, 233NW875. See Dun. Dig. 7427(68), 7430.

Proceedings are informal and if a party cited is not a proper party because the "town system" has not been adopted, it should claim such defense. *Golden*, 234NW7. See Dun. Dig. 7427(68).

Evidence held to establish settlement and that persons were paupers. *Golden*, 234NW7. See Dun. Dig. 7430.

Does not amend by implication, G. S. 1923, §3186, subd. 2. Op. Atty. Gen., Dec. 21, 1929.

§3161-2. Same. Dispute as to between counties or subdivisions of different counties, etc. Hearing.

County may maintain proceeding to determine settlement of poor person given aid, though county is not caring for such person at time proceeding is begun. 179M251, 228NW929.

Determination of judge of district court as to settlement of poor persons in proceedings involving residents, held res judicata. Op. Atty. Gen., May 22, 1930.

§3161-4. Same—County of residence of poor person charged with support of.

179M251, 228NW929.

§3162. Removal of poor person.

There is no way in which a city may return a pauper to a place outside the state, unless by arrangement with the state from which he came. Op. Atty. Gen., Dec. 21, 1929.

§3164. Change of system.

Act Mar. 26, 1929, c. 88, legalizes payments under special laws theretofore made.

Laws 1931, c. 328, authorizes cities of the fourth class operating under home rule charter to levy tax for 1931 and 1932 for relief of the poor.

COUNTY SYSTEM

§3165. County—Poorhouse.

Where city quarantines a hotel, the county is liable for the support of poor guests of the hotel. Op. Atty. Gen., Feb. 11, 1929.

§3171. Temporary relief.

175M39, 220NW156.

A county operating under the county system of caring for the poor may not purchase provisions at wholesale and dole the same out to such persons as may be entitled to temporary relief. Op. Atty. Gen., Mar. 20, 1931.

§3173. Settlement in another county.

Relief given to a widow with several small children dependent upon her is proper basis for reimbursement under this section, though such woman owns property from which she derives no income. Op. Atty. Gen., Feb. 11, 1930.

One receiving workmen's compensation of \$13.33 per week is not a pauper and cannot be required to remove from the county, though he has been paid some temporary assistance, which has been paid back. Op. Atty. Gen., July 17, 1931.

§3176. Burial at expense of county.

County board may allow a reasonable amount for services of a minister. Op. Atty. Gen., Apr. 6, 1929.

§3183. County boards to contract for care of persons other than paupers.

Act Mar. 26, 1929, c. 89, repeals Sp. Laws 1883, c. 316, as amended by Sp. Laws 1891, c. 361.

§3183-1. Counties may establish old age pensions.—Any county in this state is hereby authorized to establish a system of old age pensions. Before so doing the proposition of the establishment of such a system shall be duly submitted to the legal voters of the county at the next ensuing general election to be held therein, and if a majority of the legal voters voting at such election shall vote in favor of the establishment of such a system then it shall be established in said county pursuant to the conditions of this Act. A resolution submitting such proposition to the legal voters of the county must be duly adopted by the county board by a majority vote thereof before such proposition shall be so submitted. After having operated under such system for one year or more any county may abandon such system by a majority vote of the county board voting in favor of such abandonment. (Laws 1929, c. 47, §1, as amended Apr. 9, 1931, c. 138, §1.)

Before proposition may be lawfully submitted to the voters, a resolution must be adopted by a majority vote of the county board, and appropriate reference to this should be made in the posted notice of election provided by §353. Op. Atty. Gen., Sept. 22, 1930.

§3183-2. Persons entitled to pensions—amount of pensions.—Any person who shall comply with these provisions, shall be entitled to a pension, while continuing to reside in the county in which such pension is granted. The amount of such pension shall be fixed with due regard to the conditions in each case, as herein provided, but in no case shall it be an amount, which, when added to the income of the applicant, including income from property, as computed under the terms of this act, shall exceed a total of one dollar per day. (Laws 1929, c. 47, §2, as amended Mar. 18, 1931, c. 72, §1, and Apr. 9, 1931, c. 138, §2.)

§3183-3. Who may receive.—An old age pension may be granted only to an applicant who:

(1) Has attained the age of seventy years or upwards.

(2) Has been a citizen of the United States for at least fifteen years before making application for a pension.

(3) Has resided in the state and county in which he makes application:

(a) Continuously for at least fifteen years immediately preceding the date of application, but continuous residence in the state and county shall not be deemed to have been interrupted by periods of absence therefrom if the total of such periods does not exceed three years, or,

(b) Forty years, at least five of which have immediately preceded the application;

(c) Provided, that absence in the service of the state of Minnesota or of the United States shall not be deemed to interrupt residence in the state or county if domicile be not acquired outside the state or county.

(4) Is not at the date of making application an inmate of any prison, jail, workhouse, infirmary, insane asylum, or any other public correctional institution;

(5) During the period of ten years immediately preceding such date has not been imprisoned for a felony;

(6) If a husband, has not without just cause, failed to support his wife and children under the age of fifteen years for six months or more during the fifteen years preceding the date of application;

(7) Has not, within one year preceding such application, been a habitual tramp or beggar;

(8) Has no child or other responsible person under the law of this state liable for his support and able to support him. (Act Mar. 1, 1929, c. 47, §3.)

§3183-4. Restrictions.—No old age pension shall be granted or paid to a person:

(1) While or during the time he is an inmate of and receives the necessities of life from any charitable institution maintained by the state or any of the political subdivisions of the state, or of a private charitable, benevolent or fraternal institution, or home for the aged;

(2) If the value of his property or the value of the combined property of husband

and wife, living together, exceeds three thousand dollars;

(3) Who has deprived himself, directly or indirectly, of any property for the purpose of qualifying for old age relief. (Act Mar. 1, 1929, c. 47, §4.)

§3183-5. Computation of income.—The annual income of any property which is not so utilized as to produce a reasonable income, shall be computed at five per cent of its value. (Act Mar. 1, 1929, c. 47, §5.)

§3183-6. Estate to pay pension in certain cases.—On the death of a person pensioned, or on the death of the survivor of a married couple, both of whom were so pensioned, the total amount paid as pension, together with simple interest at three per cent annually shall be allowed and deducted from the estate of such person or persons, by the court having jurisdiction to probate the estate. The amount so recovered shall be paid into the treasuries of the county, town, village or city, in the proportion in which they respectively contributed toward the total of the pensions received by the deceased or by the married couple of which the deceased was the survivor. (Act Mar. 1, 1929, c. 47, §6.)

§3183-7. County board may require property to be deeded to county.—(1) If the board of county commissioners deems it necessary, it may require as a condition to the grant of a pension certificate, that all or any part of the property of an applicant for a pension be transferred to the county. Such property shall be managed by the board of county commissioners, which shall pay the net income to the person or persons entitled thereto. The board shall have power to sell, lease or transfer such property or defend and prosecute all suits concerning it and to pay all just claims against it and do all other things necessary for the protection, preservation, and management of the property, provided that the property acquired by the county under the provisions hereof shall be sold, leased or transferred only in the manner provided by Section 638, General Statutes 1923.

(2) If in the event that the pension is discontinued during the lifetime of the pensioner the property thus transferred to the board of county commissioners exceeds the total amount paid as pensions with simple interest at three per cent annually, the remainder of such property shall be returned to the pensioner; and in the event of his death such remainder shall be considered as the property of the pensioner for proper probate proceedings. The board of county commissioners shall execute and deliver all necessary instruments to give effect to this subsection.

(3) The county attorney at the request of the board of county commissioners shall take the necessary proceedings and represent and advise the board in any matters arising under this section. (Act Mar. 1, 1929, c. 47, §7, as amended Apr. 9, 1931, c. 138, §3.)

§3183-8. Applications.—An applicant for a pension shall file his application in writing with the county auditor of the county in which he resides in such manner and form

as shall be prescribed by the county attorney. All statements in the application shall be sworn to or affirmed by the applicant, setting forth that all facts are true in every material point. Upon the filing of such an application, the board of county commissioners shall make an order fixing a time and place for the hearing thereon, which hearing shall be not sooner than thirty days after the making of such order. The county auditor shall forthwith upon the making of such order mail a copy of the same and of the application to the clerk or recording officer of the city, town or village of which the applicant is a resident; a like copy of such order shall be mailed to the applicant. (Laws 1929, c. 47, §8, as amended Mar. 18, 1931, c. 72, §2, and Apr. 9, 1931, c. 138, §4.)

§3183-9. County board to direct investigations.—The board of county commissioners shall promptly make or cause to be made such investigation as it may deem necessary. The board of county commissioners shall decide upon the application, and fix the amount of the pension, if any, and such decisions shall be final. Provided, however, that in a county having a board of public welfare as authorized by Chapter 371, Laws of 1929, the board of county commissioners may delegate to such board of public welfare, subject to the supervision of the board of county commissioners, such investigation, decisions upon the applications and fixing of the amounts of the pensions, if any. Provided, that in any county having a Poor Commission authorized to administer poor relief with all the powers of the county board in counties having the county system of administering such poor relief, the said Poor Commission shall make or cause to be made by competent authority, such investigations, decisions upon applications for pension, and the fixing of the amounts of pension, if any, to be awarded hereunder; all subject to the final approval of said Poor Commission by resolution and order duly entered in its records, before any such pension shall be paid by the County Auditor. In any such county where such poor relief is administered by and under the supervision of said Poor Commission, it shall be the duty of said Poor Commission and its secretary or clerk, to carry out the provisions of this act with the same powers, duties and obligations as are herein vested in the Board of County Commissioners and the County Auditor respectively, and for that purpose said Poor Commission shall have authority to employ such additional assistance as shall be found necessary. Provided further that in any county having a poor commission, it shall be the duty of the poor commission to designate the deputy clerks of court at such places where regular terms of court are held in said county as clerks for the purpose of accepting applications for such pension. It shall be the duty of such clerks of court to aid and assist the applicant in making out his application for such pension. Provided, further, that in a county having an official investigator appointed as provided in Section 8676, General Statutes 1923, the board of county commissioners may delegate such investigation to such official investigator subject to the supervision of the board of county com-

missioners. An applicant whose application for pension has been rejected, may not again apply for a pension until the expiration of twelve months from the date of his previous application. (Laws 1929, c. 47, §9, as amended Mar. 18, 1931, c. 72, §3, and Apr. 9, 1931, c. 138, §5.)

§3183-10. County board to issue certificates.—(1) The board of county commissioners shall issue to each applicant to whom a pension is allowed, a certificate stating the date upon which pension payments shall commence and the amount of each installment, which may be monthly or quarterly, as the board of county commissioners may decide.

(2) Each pensioner shall file such reports with the board of county commissioners as the said board of county commissioners may from time to time require. If it appears at any time that the applicant's circumstances have changed, the board of county commissioners may revoke or modify any pension certificate issued. Any pension paid in excess of the amount due shall be returned to the county and may be recoverable as a debt due the county. (Laws 1929, c. 47, §10, as amended Apr. 9, 1931, c. 138, §6.)

§3183-11. Funeral expenses.—On the death of pensioner such reasonable funeral expenses for burial shall be paid to such person as the board of county commissioners may decide; provided that these expenses do not exceed one hundred dollars, and provided further that the estate of the deceased is insufficient to pay these expenses. (Laws 1929, c. 47, §11, as amended Apr. 9, 1931, c. 138, §7.)

§3183-12. Not to receive other aid.—(1) During the continuance of the pension no pensioner shall receive any other relief from the state or from any political subdivision thereof, except for medical and surgical assistance.

(2) If the pensioner is, on the testimony of at least three reputable witnesses, found incapable of taking care of himself or his money, the board of county commissioners may direct the payment of the installments of the pension to any responsible person or corporation for his benefit or may suspend payment for such period as the board of county commissioners shall deem advisable. (Laws 1929, c. 47, §12, as amended Apr. 9, 1931, c. 138, §8.)

§3183-13. Pensions exempt from tax or process.—All pensions shall be exempt from any tax levy by the state or by any subdivision thereof, and exempt from levy and sale, garnishment, attachment, or any other process whatsoever, and shall be inalienable in any form. (Act Mar. 1, 1929, c. 47, §13.)

§3183-14. Revocation of certificate.—If at any time the board of county commissioners has reason to believe that a pension certificate has been improperly obtained, the board of county commissioners shall cause special inquiry to be made and may suspend payment of any installment pending the inquiry. If on inquiry it appears that the certificate was improperly obtained, it shall be cancelled, but if it appears that the certificate was properly obtained, the suspended installments

shall be payable in due course. (Laws 1929, c. 47, §14, as amended Apr. 9, 1931, c. 138, §9.)

§3183-15. False statements a misdemeanor.

—Any person who by means of a wilfully false statement or representation, or by impersonation, or other fraudulent device, obtains, or attempts to obtain, or aids or abets any person to obtain:

(1) A pension certificate to which he is not entitled;

(2) A larger pension than that to which he is justly entitled;

(3) Payment of any forfeited installment grant;

(4) Or aids or abets in buying or in any way disposing of the property of the pensioner without the consent of the district judge;

Shall be guilty of a misdemeanor. (Act Mar. 1, 1929, c. 47, §15.)

§3183-16. Violation a misdemeanor.—(1)

Any person who violates any provision for which no penalty is specifically provided shall be guilty of a misdemeanor.

(2) Where a pensioner is convicted of an offense under this section the board of county commissioners may cancel the certificate. (Laws 1929, c. 47, §16, as amended Apr. 9, 1931, c. 138, §10.)

§3183-17. Pension shall cease when.—If a pensioner is convicted of any misdemeanor, felony, or other offense punishable by imprisonment for one month or longer, payments shall not be made during the period of imprisonment. (Act Mar. 1, 1929, c. 47, §17.)

§3183-18. County board to provide funds.

—(1) The county board of each county shall annually appropriate a sum of money sufficient to carry out the provisions of this act. Upon the orders of the board of county commissioners, the county auditor shall draw his warrant on the proper fund in accordance with said order of said board and the county treasurer shall pay out the amounts ordered to be paid as pensions, under the provisions of this act.

(2) Each city, town and village, shall reimburse the county for all amounts of money paid in old age pension to its residents, except that such reimbursements shall not be required for persons who have not been residents thereof for at least five years. The county auditor shall make a report to the county board at its annual meeting showing in detail the amounts which under this subsection are chargeable to each city, town and village, and the county board at such meeting shall determine the amount to be raised and paid by each such city, town and village, to reimburse the county. The county auditor shall charge the amount so determined to such city, town or village, and shall certify the same to the city, town or village clerk. Each city, town or village shall annually levy a tax sufficient to meet such charges, which shall be collected as are other taxes, and paid into the county treasurer. Provided, the foregoing provisions of this sub-division shall

not apply in counties operating under a county system of caring for the poor. In any county where the commission system of caring for the poor is in operation, all sums paid as pensions under the law shall be paid out of the revenue fund of said county. (Act Mar. 1, 1929, c. 47, §18, as amended Mar. 18, 1931, c. 72, §4, and Apr. 9, 1931, c. 138, §11.)

§3183-18½. Transfer of county funds.—

Any county may transfer surplus funds from any county fund except the sinking fund or ditch fund to the general fund or to a special old age pension fund in order to provide moneys necessary to pay pensions awarded under Laws 1929, Chapter 47 [§§3183-1 to 3183-21]. The money so transferred shall be used for no other purpose, but any portion thereof no longer needed for such purpose may be transferred back to the fund from which taken. When necessary by reason of failure to levy sufficient taxes for payment of said old age pensions in the county, the county board may authorize the payment of said pensions and the county auditor may carry any such payments as an overdraft on the old age pension fund of said county until sufficient tax funds shall be provided for said old age pension payments. (Act Feb. 5, 1931, c. 8.)

§3183-19. County Auditor to make report.

Within thirty days after the close of each calendar year, the county auditor of each county shall make a report for the preceding year to the board of county commissioners stating:

(1) The amount paid for pensions and to whom and in what amount paid;

(2) The total number of applications for pensions and the name of each applicant;

(3) The number granted, the number denied, the number cancelled during that year, the name of each applicant and such other information as the board of county commissioners may deem advisable. (Act Mar. 1, 1929, c. 47, §19.)

§3183-20. County board shall make rules.

—The Board of County Commissioners shall from time to time prescribe and promulgate rules and regulations to efficiently carry out the provisions of this act and shall publish such information as it may deem advisable to acquaint aged persons and the public generally with the old age pension plan of this state. (Laws 1929, c. 47, §20, as amended Mar. 18, 1931, c. 72, §5, and Apr. 9, 1931, c. 138, §12.)

§3183-21. Proceedings validated.—

In every case where any district court or district judge has heretofore made and entered an order for the payment of a pension under the terms of Chapter 47, Laws of 1929 [§§3183-1 to 3183-20], the same shall be and hereby is in all respects validated and confirmed and shall continue as a valid order for a pension under the terms of said act and the Board of County Commissioners or Poor Commission of the county in which such order has been so entered shall continue to pay the pension granted in accordance with the terms of said order, subject to the limi-

tations and provisions of Chapter 47, Laws of 1929, and until modified or revoked by said county board or Poor Commission as provided by said Chapter 47, Laws of 1929 as by this act amended. (Laws 1929, c. 47, §20a, added Apr. 9, 1931, c. 138, §13.)

TOWN SYSTEM

§3186. Relief and transportation.

Authorizes a town to convey a pauper, not having a settlement therein, to the place of his settlement only if he has one in this state. *Litchfield v. M.*, 233NW804. See *Dun. Dig.* 7431.

City was liable for medical services performed for prisoner at request of chief of police in an emergency if the prisoner was an indigent person. *Op. Atty. Gen.*, Mar. 14, 1929.

Subd. 2 of this section is not amended by implication by Laws 1925, c. 378, §1 [§§3161-1 to 3161-5]; the latter act only providing method for determination of settlement. *Op. Atty. Gen.*, Dec. 21, 1929.

This section, though not expressly repealed, is largely superseded by the juvenile court act, and in any event it does not contemplate expenditures by the county, but the placement of children in homes for support. *Op. Atty. Gen.*, Jan. 13, 1930.

The liability for the care of a pauper who has no legal settlement in the state rests upon the county in which the town where the pauper becomes a public charge is located. *Op. Atty. Gen.*, Mar. 17, 1931.

A town board has no authority to purchase land for use by paupers, nor to expend public funds or incur public indebtedness for that purpose. *Op. Atty. Gen.*, May 25, 1931.

§3194. Duty of auditor—Poor fund.

This section applies alone to the fund mentioned in 3193 arising on change from county to town system and does not prevent transfer of funds received from other sources as provided by §1053. *Op. Atty. Gen.*, March 24, 1930.

§3195. Counties to pay portion, etc.

Litchfield v. M., 233NW804; note under §3186.

Village may file claim against county and include therein separate charges for several years, it not being necessary to file a claim each year. *Op. Atty. Gen.*, June 16, 1930.

Village cannot recover from county for cash paid to a pauper.—*Id.*

If village has not been separated from town, then the valuation of all property in the township, including the property in the village, is to be taken into consideration for determining the taxable value of the property of the township. *Op. Atty. Gen.*, Mar. 10, 1931.

Town board may file its application with county auditor at any time. *Op. Atty. Gen.*, Mar. 10, 1931.

County board is authorized to inquire into the necessity for the relief granted by a town and the expense incurred in determining whether or not the statement received from the township clerk is correct, but the determination of the town board is conclusive. *Op. Atty. Gen.*, Mar. 10, 1931.

The terms of this section are mandatory. *Op. Atty. Gen.*, Mar. 10, 1931.

Expense incurred by town in caring for a nonresident pauper should be made under §3186 (2). *Op. Atty. Gen.*, Mar. 17, 1931.

COUNTIES EXCEEDING 75,000

§3199. Tax levy for poor purposes.—On or before October 1, in each year, such board shall determine by resolution the amount of tax to be levied for the ensuing year for the support of the poor, the maintenance of the poor-house and other places provided for the reception of the poor, and the erection of any buildings or improvements, and the adoption of such resolution shall constitute a levy on the property taxable in the county of the amount named therein; but the amount so levied for all purposes, except for the erection or repair of buildings, shall not exceed an amount equal to one mill on each dollar of assessed valuation. On or before October 5, thereafter, the board shall file a certified copy of such resolution with the county auditor, who shall enter the amount upon the tax lists. Such tax, when collected, shall be credited to the county poor fund. (As amended Apr. 25, 1931, c. 355.)

Laws 1931, c. 60, amends Laws 1917, c. 187, §§1-4, relating to poor and hospital commissioners in counties having not less than 80 congressional townships, and assessed valuation of from \$20,000,000 to \$50,000,000.

CHAPTER 16

Intoxicating Liquors

§3200. Definition of intoxicating liquors.—“Wherever used in this act the terms “intoxicating liquor” and “liquor” shall include and mean ethyl alcohol and any distilled, fermented, spirituous, vinous or malt liquor or liquid of any kind potable as a beverage whenever any of said liquors or liquids contain one-half of one per cent or more of alcohol by volume: and shall also include and mean any liquor or liquid of any kind potable as a beverage which is in fact intoxicating. If the Congress of the United States shall hereafter by a valid act define the words “intoxicating liquors” as used in Article XVIII of the constitution of the United States of America, then such definition, from the time such act of the Congress becomes operative shall be the definition thereof under this section. In any action or proceeding under this act, civil or criminal, the fact that any such liquor or liquid which is potable as a bev-

erage will, when drunk, produce an intoxicating effect, shall when established, be proof that such liquor or liquid contains one-half of one per cent or more of alcohol by volume and is intoxicating within the meaning of this act; the terms “sell” and “sale” shall include all barters, gifts and all means of furnishing liquor in violation or evasion of law; and the word “physician” shall include and mean any physician, surgeon, dentist or veterinarian, duly licensed to practice and practicing as such within this state, and no other person; the word “pharmacist” shall include and mean only any duly licensed and registered pharmacist or druggist actually carrying on business as such in good faith within this state; the word “person” shall include and mean natural persons and corporations whether acting by themselves or by servant, agent or employe; words of singular number shall include their plurals, and words