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the town's financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor.

Subd. 2. Abandonment. If option D is abandoned, the office of treasurer that would be filled at that election shall be filled conditionally at that election, and the ballot shall indicate that the candidate shall assume office only if the option is abandoned as a result of the election.

[1975 c 274 s 7]

CHAPTER 375. COUNTY BOARDS

	Term of commissioners. County commissioners' compensation. Special acts providing for payment of per diems. [New]	Sec. 375.17 375.20 375.43 375.435	Publication of financial statements. Questions submitted to vote; ballot. Repealed. Cost of living adjustment. [New]
375.06	Compensation for committee work; travel expenses.	375.47	Expense allowances for members of boards and agencies.
375.10	Repealed.		5
375.101	Vacancy in office of county commis- sioner. [New]		

375.03 Term of commissioners.

In each new county, and in each county which shall be entitled to an increase of the number of commissioners, there shall be elected at the next general election a commissioner from each odd-numbered district for a term of two years, and one from each even-numbered district for a term of four years; and thereafter all commissioners shall be elected for a term of four years; and thereafter all commissioners shall be for the unexpired term only. In counties having a population of more than 150,000, every such commissioner, before he enters upon his duties, shall give bond to the state in the sum of \$10,000, with a legally authorized surety company as surety, conditioned for the faithful performance of his official duties. Such bond shall be approved by a judge of the district court, and together with his oath of office and certificate of election, be filed with the register of deeds. The premium on the bond shall not exceed that prescribed by law for county treasurers, and shall be paid by the county.

[1975 c 280 s 1]

375.055 County commissioners' compensation.

Subdivision 1. Fixed by county board. The county commissioners in all counties of the state, except Hennepin, Ramsey and St. Louis counties, shall receive as compensation for services rendered by them for their respective counties, annual salaries and in addition may receive per diem payments and reimbursement for necessary expenses in performing the duties of the office as set by resolution of the. county board, provided that the salary and schedule of per diem payments shall not become effective until January 1 of the next year. The resolution shall contain a statement of the new salary to be established set forth on an annual basis. The board may establish a schedule of per diem payments for service by individual county commissioners on any board, committee, or commission of county government including committees of the board, or for the performance of services by individual county commissioners when required by law. In addition to its publication in the official newspaper of the county as part of the proceedings of the meeting of the county board, the resolution setting the salary and schedule of per diem payments shall be published in one other newspaper of the county, if there be one located in a different municipality in the county than the official newspaper. The salary of a county commissioner or the schedule of per diem payments shall not change except in accordance with the provisions of this subdivision.

Subd. 3. [Repealed, 1975 c 301 s 16]

[For text of subd 4, see M.S.1974]

Subd. 5. Other benefits. Except as provided herein nothing in this section shall

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limit the right of a county commissioner to collect and retain any fees, per diem payment made pursuant to section 375.055, subdivision 1, or any mileage or expense allowance, or reimbursement of expenses in attending meetings or in the conduct of the business of a board, commission or committee of county government on which he serves, which he is now authorized by any other provision of the law to collect and retain in addition to the stated amount of his annual salary; or to participate in any group insurance program instituted by the county board for county officers and employees; provided that the several members of the county board shall not receive a per diem for service on the board of auditors, the board of equalization, or the canvassing board.

[1975 c 301 s 7,8]

[For text of subd 6, see M.S.1974]

375.057 Special acts providing for payment of per diems.

Any special act for a single county or group of counties providing for the payment of per diems to county commissioners is superseded to the extent that it is inconsistent with Laws 1975, Chapter 301, Sections 1 to 14. This section shall not apply to Hennepin, Ramsey and St. Louis counties.

[1975 c 301 s 15]

375.06 Compensation for committee work; travel expenses.

Subdivision 1. The several members of the county boards in counties other than Hennepin, Ramsey, and St. Louis, may be paid a per diem pursuant to section 375.055, subdivision 1, for each day necessarily occupied in the discharge of their official duties while acting on any committee under the direction of the board, may be allowed and paid their actual and necessary traveling expenses in accordance with section 43.328 for travel incurred in the discharge of such committee work. Any committee may be comprised of all of the members of the county board.

The several members of the county boards in addition to any compensation authorized for their duties may be allowed and paid their actual and necessary traveling expenses in accordance with section 43.328 for travel incurred in attending meetings of the board. The chairman of the county board may receive mileage reimbursement in accordance with section 43.328 for going to the county seat to sign warrants during recess of the county board.

[1975 c 301 s 9]

[For text of subd 2, see M.S.1974]

375.10 [Repealed, 1975 c 280 s 3]

375.101 Vacancy in office of county commissioner.

Subdivision 1. A vacancy in the office of county commissioner shall be filled at a special election to be held not less than 30 nor more than 60 days after the vacancy occurs. The special primary or special election may be held on the same day as a regular primary or regular election, provided that the special election shall be held not less than 14 days after the special primary election. The person elected at the special election shall take office immediately after receipt of the certificate of election and upon filing the bond and oath of office and shall serve the remainder of the unexpired term. If the county has been reapportioned since the commencement of the term of the vacant office, the election shall be based on the district as reapportioned.

Subd. 2. If the vacancy occurs less than 60 days before the general election preceding the end of the term, the vacancy shall be filled by the person elected at that election for the ensuing term who shall take office immediately after receiving the certificate of election and upon filing the bond and oath of office.

Subd. 3. In addition to the events specified in section 351.02, absence from the county for six consecutive months shall be deemed to create a vacancy.

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[1975 c 280 s 2]

(NOTE: Laws 1975, Chapter 280, Section 4, reads as follows:

"Sec. 4. This act shall be effective on the day following final enactment and shall apply to appointments made on or after January 1, 1975.

As to vacancies for which an appointment was made on or after January 1, 1975, and before the effective date of this act, a special election shall be held pursuant to section 2, subdivision 1, not less than 30 days nor more than 60 days after the effective date of this act for the purpose of electing a successor to serve the remainder of the unexpired term of the office.")

375.17 Publication of financial statements.

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 together with an itemized account of amounts paid out, to whom, and for what purpose, under the form and style prescribed by and on file with the state auditor, which prescribed form and any changes or modifications thereof shall so far as practical be uniform for all counties and shall be approved by the attorney general and the state printer and within 30 days thereafter shall cause the same to be published for one issue in some newspaper within the county, which newspaper must be a duly qualified legal newspaper, as provided by law. The county board may also refrain from publishing 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 such information. provided that all disbursements aggregating \$1,000 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. The county board may refrain from publishing the names of persons receiving poor relief or direct relief and the amounts paid to each, but the totals of the disbursements for such purposes must be published. In addition to the publication thereof in the newspaper designated by the board as the official newspaper for publication of the financial statement, the same shall be published in one other newspaper of the county, if there be one located in a different municipality in the county than the official newspaper. The county board shall call for separate bids for each publication. At its meeting in July and January each year it shall examine and count all the funds in the treasury, examine the accounts and vouchers of the auditor and treasurer, and make a written certificate of the condition of the treasury, showing the amount, kind, and character of the funds therein, and all other matters in connection therewith and file the same with the auditor. Insofar as any provision of this section is inconsistent with the provisions of section 393.07, the provisions of that section shall prevail.

[1975 c 278 s 1]

375.20 Questions submitted to vote; ballot.

When the county board is authorized to do any act, incur any debt, appropriate money for any purpose, or exercise any other power or authority, only when authorized to do so by a vote of the people, the question to be voted upon may be submitted at a special or any general election, by a resolution specifying the matter or question to be voted upon; and, if it is to authorize the appropriation of money, creation of a debt, or levy of a tax, shall state the amount thereof. Notice of such election shall be given as in the case of special elections; and, if the question submitted be adopted, the board shall pass an appropriate resolution to carry the same into effect. In all such elections the form of the ballot shall be: "In favor of (here state the substance of the resolution to be submitted), Yes No," with a square opposite each of the words "yes" and "no," in one of which the voter shall make a cross to indicate his choice; provided that the county board may call a special county election upon any such question to be held within 60 days after a resolution to that effect shall be adopted by the county board. Upon the adoption of such a resolution the county auditor shall post and publish notices of such election, as required by section 202A.66. The election shall be conducted and the returns can-

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vassed in the manner prescribed by sections 202A.61 to 202A.71, so far as practicable.

[1975 c 5 s 133]

375.43 [Repealed, 1975 c 301 s 16]

375.435 Cost of living adjustment.

A cost of living adjustment to the salary paid to a county auditor, county treasurer, register of deeds, clerk of the district court, sheriff, county attorney, county assessor, or county commissioner pursuant to section 375.43, prior to January 1, 1976, shall be deemed part of the salary paid to the officer from January 1, 1976.

[1975 c 301 s 11]

375.47 Expense allowances for members of boards and agencies.

Subdivision 1. Except in counties containing a city of the first class, the board of county commissioners of each county may, by resolution, set a reasonable allowance for expenses or a per diem allowance in lieu of expenses and a mileage allowance to be paid the members of boards or agencies authorized by statute, and members of advisory boards or committees, performing duties for all or part of the county, when the board or agency does not itself have power to make expense allowances for its members. The allowances shall be paid from the funds under the administration of the boards or agencies. Members of the board of county commissioners shall not receive any per diem pursuant to this subdivision.

Subd. 2. No member of a board, agency, advisory board, or committee shall receive an allowance for expenses, or a per diem allowance in lieu of expenses, or a mileage allowance pursuant to subdivision 1, if in another capacity he receives from the county under authority of any other statute or resolution either:

(a) an allowance for or per diem allowance in lieu of the same expenses or mileage; or

(b) a fixed amount, whether as part of his salary or otherwise, for expenses of like kind incurred in the performance of his duties in such other capacity.

[1975 c 301 s 10]

CHAPTER 376. HOSPITALS, SANATORIUMS, NURSING HOMES

Sec. 376.58 Supervision.

376.58 Supervision.

[For text of subd 1, see M.S.1974]

Subd. 2. Nursing home board; creation; compensation. Whenever two or more counties, through their boards of county commissioners, have agreed to maintain a county nursing home under the authority provided in section 376.55 herein, the county commissioners of each county shall designate the county welfare boards of the cooperating counties as the county nursing home board. Immediately after their designation as the county nursing home board, the welfare boards of the cooperating counties shall hold a joint meeting and elect a chairman, vice chairman and secretary who shall be the executive committee; provided, however, that each county shall have not less than one representative on the executive committee, provided also that where more than three counties participate in establishing a nursing home, the executive committee shall be expanded by one member for each additional county above three to the end that no county will have less than one member on the executive committee. The joint meeting of the county welfare boards that have been designated as the county nursing home board shall, in the first instance, be called by the chairman of the county welfare board of the county wherein the county commissioners have agreed to locate the proposed home, and thereafter they shall meet annually, and at such other times as are deemed neces-