

CHAPTER 367

TOWN OFFICERS

367.03 Officers elected at annual election;
vacancies.

367.36 Combining the offices of clerk and
treasurer.

367.03 OFFICERS ELECTED AT ANNUAL ELECTION; VACANCIES.

[For text of subs 1 to 5, see M.S.1994]

Subd. 6. Vacancies. When a vacancy occurs in a town office, the town board shall fill the vacancy by appointment. The person appointed shall hold office until the next annual town election, when a successor shall be elected for the unexpired term. A vacancy in the office of supervisor shall be filled by an appointment committee comprised of the remaining supervisors and the town clerk until the next annual town election, when a successor shall be elected for the unexpired term. Any person appointed to fill the vacancy in the office of supervisor must, upon assuming the office, be an eligible voter, be 21 years of age, and have resided in the town for at least 30 days. When, because of a vacancy, more than one supervisor is to be chosen at the same election, candidates for the offices of supervisor shall file for one of the specific terms being filled. Law enforcement vacancies shall be filled by appointment by the town board.

History: 1995 c 21 s 1

367.36 COMBINING THE OFFICES OF CLERK AND TREASURER.

Subdivision 1. Transition; audit. In a town in which option D is adopted, the incumbent treasurer shall continue in office until the expiration of the term. Thereafter the duties of the treasurer prescribed by law shall be performed by the clerk who shall be referred to as the clerk-treasurer. If the offices of clerk and treasurer are combined and the town's annual revenue is more than \$100,000, the town board shall provide for an annual audit of the town's financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor. If the offices of clerk and treasurer are combined and the town's annual revenue is \$100,000 or less, the town board shall provide for an audit of the town's financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor at least once every five years, which audit shall be for a one-year period to be determined at random by the person conducting the audit. Upon completion of an audit by a public accountant, the public accountant shall forward a copy of the audit to the state auditor. For purposes of this subdivision, "public accountant" means a certified public accountant, a certified public accounting firm, or a licensed public accountant, all licensed by the board of accountancy under sections 326.17 to 326.229.

[For text of subd 2, see M.S.1994]

History: 1995 c 27 s 1; 1995 c 186 s 119