§ 109.00 Filing of debt statement required. a. Not more than fifteen nor less than three days before any municipality, fire district, or any school district having an aggregate assessed valuation of taxable real property of one hundred thousand dollars or more, sells any bonds which are required to be sold at public sale, it shall file with the state comptroller a verified statement of its debt-contracting power prepared as of a date not more than thirty days previous to the date of the sale of such bonds, except that in a city containing more than one county the statement of its debt-contracting power shall be prepared as of a date not more than sixty days previous to the date of the sale of such bonds. The statement shall show the amount of obligations proposed to be sold at such sale. A duplicate copy of every such debt statement shall be filed in the same respective periods of time with the clerk or corresponding officer of such municipality, fire district or school district. In the case of a city containing more than one county, such statements in addition to being filed with the city clerk shall also be filed in the same respective periods of time in the office of the chief fiscal officer thereof. Debt statements and duplicates thereof, filed pursuant to this section, shall be public records.

b. Such statements shall be prepared in the manner prescribed in title ten of article two of this chapter. Any error, defect, omission or inaccuracy in any such statement, or in the manner of its execution or filing, shall not affect the validity of any obligations of any municipality, school district or fire district.