

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **STEELE COUNTY; EXTENSION WORK TAX LEVY.** Notwithstanding the limitations of Minnesota Statutes, Section 38.36 or any other law to the contrary, the county board of Steele county may annually levy taxes in an amount not to exceed \$45,000, for maintenance and support of county extension work as authorized by said section 38.36.

Sec. 2. Before any increase in the levy authorized by section 1 is made, the governing body of the governmental subdivision named in section 1 shall hold a public hearing on the question. Notice of the time and place of said hearing shall be published in one or more legal newspapers of general circulation in the area once in each week for two successive weeks prior to said hearing. The published notice shall be in a form determined by the governing body, which form shall be sufficient in size and prominent in format in order to attract the attention of the reader. In any event the notice shall be of a size at least two columns in width by six inches in length. The notice shall set forth the percentage of increase over the existing levy and the number of mills or dollars increase proposed.

Sec. 3. This act takes effect when approved by the county board of Steele county and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 17, 1971.

CHAPTER 376—S.F.No.1815

An act relating to taxation; providing for reimbursement of taxes on property acquired by the state or a political subdivision thereof; amending Minnesota Statutes 1969, Section 272.68, Subdivision 1.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1969, Section 272.68, Subdivision 1, is amended to read:

272.68 TAXATION; PROPERTY ACQUIRED BY STATE; RE-IMBURSEMENT OF TAXES. Subdivision 1. When the state or a political subdivision of the state acquires a fee interest in property before forfeiture, by any means, provision must be made to pay all

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taxes, including all unpaid special assessments and future installments thereof, unpaid on the property at the date of acquisition. For the purpose of this section, the date of acquisition shall be the date on which the acquiring authority shall be entitled under law to take possession of the property except in cases of condemnation, the date of acquisition shall be the date of the filing of the petition in condemnation. Taxes which become a lien on such property after the date of acquisition and before the condemning authority is by law entitled to actually take possession thereof shall, if paid by the owner, be added to the award, and if not so paid, shall be paid by the condemning authority. Taxes lawfully levied shall not be abated. This subdivision shall not be construed to require the payment of accrued taxes and unpaid assessments on the acquired property which exceed the fair market value thereof. The state or a subdivision acquiring property may make provisions for the apportionment of the taxes and unpaid assessments if less than a complete parcel is acquired. ~~If this subdivision is violated, the attorney general shall collect the amount of unpaid taxes from the subdivision which acquired the property.~~

If such accrued taxes and unpaid assessments are not paid as hereinabove required, then the county auditor of the county in which the acquired property is located shall notify the state auditor of the pertinent facts, and the state auditor shall divert an amount equal to such accrued taxes and unpaid assessments from any funds which are thereafter to be distributed by the state auditor or the state treasurer to the acquiring authority, and shall pay over such diverted funds to the county treasurer of the county in which the acquired property is located in payment of such accrued taxes and unpaid assessments.

Approved May 17, 1971.

CHAPTER 377—S.F.No.1853

[Not Coded]

An act relating to the tax levy for general revenue purposes in the county of Rice.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **RICE COUNTY; GENERAL REVENUE TAX LEVY.** In addition to the tax levy authorized by Minnesota Statutes, Section 275.09, and any other law, the county board of Rice county may levy annually a tax not to exceed three additional mills on the dollar of the taxable valuation of the county for general revenue purposes.

Changes or additions indicated by underline, deletions by ~~strikeout~~.