

CHAPTER 418—S.F.No. 1719

An act relating to taxation; changing settlement dates for property taxes; amending Minnesota Statutes 1978, Sections 276.09; 276.10; and 276.11.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1978, Section 276.09, is amended to read:

276.09 SETTLEMENT BETWEEN AUDITOR AND TREASURER. On the last fifth day of ~~February~~ March, ~~May~~ June, and ~~October~~ November, of each year, the county treasurer shall make full settlement with the county auditor of his all receipts and collections collected by him for all purposes, from the date of the last settlement up to and including each day mentioned; ~~and~~. The county auditor shall, within 30 days after each settlement, send an abstract of same to the state auditor in such the form as prescribed by the state auditor may prescribe. At each settlement the treasurer shall make complete returns of his collections the receipts on the current tax list, showing the amount collected on account of the several funds included in the list.

For purposes of this section, "receipts" shall include all tax payments received by the county treasurer on or before the settlement date.

Sec. 2. Minnesota Statutes 1978, Section 276.10, is amended to read:

276.10 APPORTIONMENT AND DISTRIBUTION OF FUNDS. On the last settlement day of ~~February~~ in March, ~~May~~ June, and ~~October~~ November, of each year, the county auditor and county treasurer shall make distribution of ~~distribute~~ all undistributed funds remaining in the treasury, apportioning the same them, as provided by law, and placing the same them to the credit of the state, town, city, ~~or~~ school district, special district and each county fund. Within 20 days after such the distribution is completed, the county auditor shall make a report thereof of it to the state auditor; ~~in such the form as prescribed by the state auditor may prescribe~~. The county auditor shall issue his warrant for the payment of any moneys remaining in the county treasury to the credit of the state, town, city, ~~or~~ school district, or special districts on application of the persons entitled to receive the same them.

Sec. 3. Minnesota Statutes 1978, Section 276.11, is amended to read:

276.11 WHEN TREASURER SHALL PAY FUNDS. As soon as practical after each settlement in ~~February~~ March, ~~May~~ June, and ~~October~~ November the county treasurer shall pay over to the state treasurer or the treasurer of any town, city, ~~or~~ school district, or special district, on the warrant of the county auditor, all moneys received by him receipts arising from taxes levied and collected by and belonging to the state, or to such municipal corporation, or other body, and deliver up all orders and other evidences of indebtedness of such municipal corporation or other body, taking triplicate receipts therefor. He shall file one of the

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receipts with the county auditor, and shall return one by mail on the day of its reception to the clerk of the town, city, or school district, or special district to which such payment was made, who. The clerk shall preserve the same receipt in his office. Upon written request of the state, a municipal corporation or other public body, the county treasurer is authorized and directed to shall, to the extent practicable, make such partial payments of amounts collected periodically in advance of final settlements as may be practicable the next settlement and distribution. Accompanying each payment to the state treasurer or treasurer of any town, city, or school district shall be a statement prepared by the county treasurer designating the years for which taxes included in the payment were collected and, for each year, the amount of such the taxes and any penalties thereon. The county treasurer shall upon written request of the state, a municipal corporation or other public body pay at least 70 percent of the estimated collection within 30 days after the settlement date. He shall pay the balance of the amounts collected to the state or to a municipal corporation or other body within 60 days after the settlement date, provided, however, that after 45 days interest shall accrue at a rate of eight percent per annum to the credit of and shall be paid to the state, municipal corporation or other body. Interest shall be payable upon appropriation from the general revenue fund of the county and, if not paid, may be recovered by the state, municipal corporation, or other body, in a civil action.

Sec. 4. **EFFECTIVE DATE.** This act is effective the day following final enactment.

Approved March 31, 1980

CHAPTER 419—S.F.No. 1807

An act relating to taxation; income; property tax refund; deleting obsolete and unnecessary provisions and references; amending Minnesota Statutes 1978, Sections 290.03; 290.07, Subdivision 4; 290.071, Subdivision 1; 290.073; 290.077, Subdivision 4; 290.08, Subdivisions 3, 8 and 13; 290.09, Subdivisions 5, 13 and 25; 290.095, Subdivisions 3 and 8; 290.131, Subdivision 1; 290.18, Subdivision 1; 290.28, Subdivision 3; 290.311, Subdivisions 1 and 2; 290.32; 290.361, Subdivision 2; 290.38; 290.40; 290.49, Subdivision 1; 290.62; 290.65, Subdivisions 2, 7, 9, 13 and 16; 290.92, Subdivisions 2a, 5, 13 and 15; 290.93, Subdivisions 5 and 9; 290.931, Subdivision 1; 290.932, Subdivision 1; 290.936; 290.97; 290.972, Subdivisions 2 and 3; 290A.07, Subdivision 1; Minnesota Statutes, 1979 Supplement, Sections 290.01, Subdivision 20; and 290A.03, Subdivisions 3 and 13; repealing Minnesota Statutes 1978, Sections 290.06, Subdivisions 2b, 3a and 3b; 290.08, Subdivisions 4 and 5; 290.086; 290.087; 290.09, Subdivisions 11 and 20; 290.095, Subdivision 6; 290.31, Subdivision 28; 290.34, Subdivision 4; 290.361, Subdivi-

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