

pend the action of the commission involved, in whole or in part, as the case may require, and thereupon the matter shall be remanded to the commission for further action in conformity with the decision of the court.

To render a review effectual, the aggrieved person shall file with the clerk of the district court of the county wherein the majority of the area is located, within ~~date~~ *30 days* of such ~~final order, rule, regulation, or decision~~ an application for review together with the grounds upon which the review is sought.

An appeal lies from the district court to the supreme court in accordance with the provisions of the Minnesota Statutes 1957, Chapter 605.

Approved April 20, 1961.

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#### CHAPTER 646—H. F. No. 1366

*An act to require the mailing of property tax statements to taxpayers and amending Minnesota Statutes 1957, Sections 276.01 and 276.04.*

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

Section 1. Minnesota Statutes 1957, Section 276.01, is amended to read as follows:

**276.01 Delivery of lists to treasurer.** On or before the first Monday in January in each year, the county auditor shall deliver the lists of the several districts of the county to the county treasurer, taking therefor his receipt, showing the total amount of taxes due upon the lists. Where *the* names of ~~nonresident taxpayers of the county~~ appear in the ~~personal~~ property tax lists, the county auditor shall show the addresses of such taxpayers. Such lists shall be authority for the treasurer to receive and collect taxes therein levied.

Sec. 2. Minnesota Statutes 1957, Section 276.04, is amended to read as follows:

**276.04 Notice of rates; property tax statements.** On receiving the tax lists from the county auditor, the county treasurer shall, if directed by the county board, give three weeks' published notice in a newspaper specifying the rates of taxation for all general purposes and the amounts raised

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

for each specific purpose and cause to be printed on the back of all tax receipts and tax statements a tabulated statement of the rates of taxation and amounts. ~~Where taxpayers are not residents of the county, the~~ *The* county treasurer shall mail to ~~them~~ *taxpayers* statements of their personal property taxes due, such statements to be mailed not later than February 15, statements of their real property taxes due shall be mailed not later than May 15; provided, that the validity of the tax shall not be affected by failure of the treasurer to mail such statement. If so directed by the county board, he shall visit places in the county as he deems expedient for the purpose of receiving taxes and the county board is authorized to pay the expenses of such visits and of preparing duplicate tax lists.

Approved April 20, 1961.

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CHAPTER 647—H. F. No. 1376

[Coded]

*An act relating to taxation; imposing a tax on instruments of conveyance and providing for its collection and enforcement, defining crimes and imposing penalties in connection therewith, appropriating money, and repealing Extra Session Laws 1959, Chapter 70, Article XII.*

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

Section 1. [287.36] **Imposition of tax; determination of tax.** There is hereby imposed on each deed, instrument, or writing by which any lands, tenements, or other realty in this state shall be granted, assigned, transferred, or otherwise conveyed, a tax determined in the following manner. When there is no consideration or when the consideration, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, is \$1,000 or less, the tax shall be \$1.10. When the consideration, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds \$1,000, the tax shall be \$1.10 plus 55 cents for each \$500 or fractional part of \$500 in excess of \$1,000.

Sec. 2. [287.37] **Exceptions.** The tax imposed by section 1 of this act shall not apply to:

**Changes or additions indicated by italics, deletions by strikeout.**