290.985 INCOME TAX; RENT CLAIM; FILING TIME LIMIT FOR RENTERS. No claim in respect of rent accrued in 1968 shall be paid or allowed unless such claim is actually filed with and in the possession of the department of taxation on or before April 15, 1969. Subject to the same conditions and limitations, Claims for rent accrued in 1969 or later years may shall be filed on or before April 15, 1969, and each succeeding year in respect of rent accrued the times specified in section 290.42.

Approved May 17, 1971.

CHAPTER 348-S.F.No.341

[Not Coded]

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

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

Section 1. OLMSTED COUNTY; GENERAL REVENUE TAX LEVY. Notwithstanding the provisions and limitations of Minnesota Statutes, Section 275.09 to the contrary, the board of county commissioners of the county of Olmsted may levy annually a tax not to exceed 20 mills on the dollar of the taxable valuation of the county for general revenue purposes.

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 is effective upon its approval by the governing body of the governmental subdivision named in section 1, and upon compliance with the provisions of Minnesota Statutes, Section 645.-021.

Approved May 17, 1971.

Changes or additions indicated by underline, deletions by strikeout.