

Subd. 2. **COUNTY ASSESSORS; TERMINATION OF SERVICES.**

(a) The terms of county assessors appointed under this section shall commence January 1, 1967, and shall expire December 31, 1970. The next term shall begin January 1, 1971, and end December 31, 1972. The succeeding terms shall be four years. When any vacancy in the office occurs, the board of county commissioners, within 30 days thereafter, shall fill the same by appointment for the remainder of the term, following the procedure prescribed in subdivision 1. The term of the county assessor may be terminated by the board of county commissioners at any time, on charges of inefficiency ; or neglect of his duty by the commissioner of taxation. If the board of county commissioners does not intend to reappoint a county assessor who has been certified by the state board of assessors, the board shall present written notice to the county assessor not later than 90 days prior to the termination of his term, it does not intend to reappoint him. If written notice is not timely made to the county assessor, he will automatically be reappointed by the board of county commissioners.

(b) In the event of a vacancy in the office of county assessor, through death, resignation or other reasons, the deputy (or chief deputy, if more than one) shall perform the functions of the office. If there is no deputy, the county auditor shall designate a person to perform the duties of the office until an appointment is made as provided in clause (a). Such person shall perform the duties of the office for a period not exceeding 30 days during which the county board must appoint a county assessor. Such 30 day period may, however, be extended by written approval of the commissioner of taxation.

Approved January 30, 1974.

CHAPTER 19—S.F.No.2206

An act relating to taxation; uniform federal tax lien registration act; amending Minnesota Statutes 1971, Sections 272.483 and 272.484.

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

Section 1. Minnesota Statutes 1971, Section 272.483, is amended to read:

272.483 TAXATION; FEDERAL TAX LIENS; FILING FEES. (a) If a notice of federal tax lien, a refiling of a notice of tax lien, or a notice of revocation of any certificate described in clause (b) is presented to the filing officer and

(1) he is the secretary of state, he shall cause the notice to be marked, held and indexed in accordance with the provisions of section 336.9-403, clause (4) of the uniform commercial code as if the notice

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were a financing statement within the meaning of that code; or

(2) he is any other officer described in section 272.481, he shall endorse thereon his identification and the date and time of receipt and forthwith file it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the serial number of the district director and the total unpaid balance of the assessment appearing on the notice of lien.

(b) If a certificate of release, non-attachment, discharge or subordination of any tax lien is presented to the secretary of state for filing he shall

(1) cause a certificate of release or non-attachment to be marked, held and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, except that the notice of lien to which the certificate relates shall not be removed from the files, and

(2) cause a certificate of discharge or subordination to be held, marked and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code.

(c) If a refiled notice of federal tax lien referred to in clause (a) or any of the certificates or notices referred to in clause (b) is presented for filing with any other filing officer specified in section 272.481, he shall permanently attach the refiled notice or the certificate to the original notice of lien and shall enter the refiled notice or the certificate with the date of filing in any alphabetical federal tax lien index on the line where the original notice of lien is entered.

(d) Upon request of any person, the filing officer shall issue his certificate showing whether there is on file, on the date and hour stated therein, any notice of federal tax lien or certificate or notice affecting the lien, filed on or after July 1, 1971, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is fifty cents for each name appearing on the certificate with a minimum fee of \$2. Upon request the filing officer shall furnish a copy of any notice of federal tax lien or notice or certificate affecting a federal tax lien for a fee of 50 cents per page.

Sec. 2. Minnesota Statutes 1971, Section 272.484, is amended to read:

272.484 FEES. The fee for filing and indexing each notice of lien or certificate or notice affecting the tax lien is:

(1) for a tax lien ~~on real estate, the fee for filing a real estate mortgage in the county where filed~~ filed with the secretary of state,

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the fee provided by section 336.9-405 ;

(2) for a tax lien ~~on tangible and intangible personal property, the fee provided by section 336.9-405~~ filed with the register of deeds, the fee for filing a real estate mortgage in the county where filed .

The officer shall bill the district directors of internal revenue on a monthly basis for fees for documents filed by them.

Sec. 3. This act is effective April 1, 1974.

Approved January 30, 1974.

CHAPTER 20—S.F.No.2272

[Not Coded]

An act authorizing the county of Anoka to establish subordinate service districts in order to provide and finance governmental services.

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

Section 1. ANOKA COUNTY; SUBORDINATE GOVERNMENTAL SERVICE DISTRICTS; PURPOSE. It is the purpose of this act to provide a means by which the county of Anoka as a unit of general local government can effectively provide and finance various governmental services for its residents.

Sec. 2. DEFINITION. "Subordinate service district" means a compact and contiguous district within the county in which one or more governmental services or additions to countywide services are provided by the county and financed from revenues secured from within that district.

Sec. 3. ESTABLISHMENT OF SERVICE DISTRICTS. Notwithstanding any provision of law requiring uniform property tax rates on real or personal property within the county, the county of Anoka may establish subordinate service districts to provide and finance any governmental service or function which it is otherwise authorized to undertake.

Sec. 4. CREATION BY COUNTY BOARD. The county board of commissioners of the county of Anoka may establish a subordinate service district in a portion of the county by adoption of an appropriate resolution. Before the adoption of such a resolution, the county board shall hold a public hearing on the question of whether or not a subordinate service district shall be established. The resolution shall specify the service or services to be provided within the subordinate taxing district and shall specify the territorial boundaries of the dis-

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