290B.09 STATE REIMBURSEMENT.

Subdivision 1. **Determination; payment.** The county auditor shall determine the total current year's deferred amount of property tax under this chapter in the county, and report those amounts to the commissioner under section 270C.85, subdivision 2, clause (4). The commissioner may make changes as deemed necessary. The commissioner of revenue, after such review, shall pay the deferred amount of property tax to each county treasurer on or before August 31.

The county treasurer shall distribute as part of the October settlement the funds received as if they had been collected as a part of the property tax.

Subd. 2. **Appropriation.** An amount sufficient to pay the total amount of property tax determined under subdivision 1, plus any amounts paid under section 290B.04, subdivision 7, is annually appropriated from the general fund to the commissioner of revenue.

History: *1997 c 231 art 14 s 12; 1998 c 389 art 5 s 15; 2000 c 490 art 5 s 27; 1Sp2019 c 6 art 18 s 17*