

district, and the same shall be collected and paid over as other taxes. Such assessment shall be due and payable as are other taxes each year, except the assessment for the year 1965, which shall be due and payable on or before October 1, 1965 to the town treasurer.

Sec. 3. The town board of any town named in section 1, after ten days mailed notice to owners shown to be such on the records of the county auditor, of the time and place it will meet to consider an assessment, may levy annually upon each parcel of real estate in the town which required the services of the fire department during the year, an assessment for fire protection in an amount which shall not exceed the actual cost of such service. Such assessment shall be a lien upon such parcel of real estate and shall be due and payable to the town treasurer 30 days after said levy. Any assessment which is not paid when due, shall be certified by the treasurer of the town levying the assessment, together with a description of the real estate affected, to the county auditor of Mower county, who shall add the amount of the assessment plus a penalty of ten percent to the tax rolls of such parcel of such real estate and extend and collect such total amount of the assessment with other real estate taxes for the next subsequent year.

Sec. 4. This act takes effect as to a specific town named in section 1 hereof when approved by the town board of such specific town and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 6, 1965.

CHAPTER 363—H. F. No. 1832

[Not Coded]

An act relating to the towns of Moscow and Oakland in the county of Freeborn; authorizing the levy under certain conditions of assessments for fire protection; and providing for the collection thereof.

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

Section 1. **Freeborn county, towns of; fire protection.** The voters of the towns of Moscow and Oakland in the county of Freeborn at an annual or special meeting of any of said towns, after a public hearing held on at least ten days published or posted notice

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

may by a majority vote authorize the town board of said town to levy annually upon each parcel of real estate upon which there is a structure of any kind for the fire protection, an assessment for using or arranging for the use of fire fighting equipment to extinguish a fire on said real estate, and to provide for the collection of such assessments.

Sec. 2. The town board of any of said towns named in section 1 when authorized by the voters of said town as provided in section 1 may levy annually upon each parcel of real estate in the fire districts of the town upon which there is a structure of any kind an assessment for fire protection which shall be a lien upon such parcel of real estate. Such assessment, with a certified copy of the resolution establishing same, shall be certified by the clerk of the town board to the county auditor who shall thereupon spread the authorized assessment against the property located within the fire district, and the same shall be collected and paid over as other taxes. Such assessment shall be due and payable as are other taxes each year, except the assessment for the year 1965, which shall be due and payable on or before October 1, 1965 to the town treasurer.

Sec. 3. The town board of any town named in section 1, after ten days mailed notice to owners shown to be such on the records of the county auditor, of the time and place it will meet to consider an assessment, may levy annually upon each parcel of real estate in the town which required the services of the fire department during the year, an assessment for fire protection in an amount which shall not exceed the actual cost of such service. Such assessment shall be a lien upon such parcel of real estate and shall be due and payable to the town treasurer 30 days after said levy. Any assessment which is not paid when due, shall be certified by the treasurer of the town levying the assessment, together with a description of the real estate affected, to the county auditor of Freeborn county, who shall add the amount of the assessment plus a penalty of ten percent to the tax rolls of such parcel of such real estate and extend and collect such total amount of the assessment with other real estate taxes for the next subsequent year.

Sec. 4. This act takes effect as to a specific town named in section 1 hereof when approved by the town board of such specific town and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 6, 1965.

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