

is required to satisfy the tax, interest, penalties and costs, and pay over any balance to the taxpayer. Any action taken by the commissioner pursuant to this subdivision shall not constitute an election by the state to pursue a remedy to the exclusion of any other remedy providing for the collection of taxes required to be withheld by employers.

Approved May 25, 1971.

CHAPTER 515—S.F.No.2651

[Not Coded]

An act relating to the city of Tower; authorizing a tax levy for fire protection equipment.

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

Section 1. TOWER, CITY OF; FIRE PROTECTION EQUIPMENT. The governing body of the city of Tower may annually levy a tax not exceeding ten mills on each dollar of the assessed valuation of the city to pay for the purchase of fire protection equipment. Such levy shall be in excess of any other limitation upon the amount or rate of taxes which it may levy.

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 25, 1971.

Changes or additions indicated by underline, deletions by ~~strikeout~~.