be prima facie evidence, in any court where proceedings may be brought for its enforcement, that the amount therein stated is due the state from the person against whom the same is drawn assessed.

Sec. 17. Minnesota Statutes 1971, Section 299.10, is amended to read:

299.10 PENALTY FOR NON-PAYMENT: COLLECTION OF DELINQUENT TAX. If the tax herein provided for is not paid before by July 15 of the year when due and payable a penalty of ten percent thereof shall immediately accrue and thereafter one percent per month shall be added to such tax while it remains unpaid. On July 16, of each year, the state treasurer commissioner of taxation shall deliver all unpaid drafts a certification of unpaid liability to the attorney general, whose duty it shall be to bring an action thereon in the district court of Ramsey county for the amount of such draft tax, together with penalties, interest, and costs of the proceedings; and the judgment of the court, when so obtained and properly docketed, shall be a lien upon all right, title, and interest of the taxpayer to the land upon which such tax is a lien from the time the same is docketed; and the lien shall continue without limitation, with interest at the rate of one percent per month, and the property may be sold in satisfaction of the judgment in the same manner as provided by law for the sale of property upon execution.

Sec. 18. This act is effective the day following its final enactment.

Approved May 23, 1973.

CHAPTER 632—H.F.No.2145

[Not Coded]

An act relating to the city of Alexandria, the townships of Alexandria, Carlos, Hudson and LaGrand and the sanitary sewer board of the Alexandria lake area sanitary district in the county of Douglas; amending Laws 1971, Chapter 869, Sections 2, Subdivision 2; 4, Subdivision 5; 12, Subdivisions 1 and 2; 13, Subdivision 4; 17, Subdivision 7; and 18, Subdivision 6.

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

Section 1. Laws 1971, Chapter 869, Section 2, Subdivision 2, is amended to read:

- Subd. 2. ALEXANDRIA, CITY OF; SANITARY SEWER BOARD. "Alexandria Lake Area Sanitary District" and "district" mean the area over which the sanitary sewer board has jurisdiction which shall include all that part of Douglas county, Minnesota, described as follows, to-wit:
 - (a) all of the city of Alexandria, Minnesota;
- (b) the NW ¼ of section 3, the SW ¼ of section 3 except the SE ¼ thereof, all of sections 4, 5, 6, 7, 8, 9, 10, 15, 16, 17, 18, 19, 20 and 21, section 22 except the E ½ of the SE ¼ thereof, the NW ¼ and the E½ ½ of the NE ¼ of section 27, section 28 except the E ½ of the SE ¼ thereof, all of sections 29, 30, 31 and 32, and section 33 except for the E ½ of the E ½ thereof all in township 128 north, range 37 west, excepting that part of the foregoing territory already included within the district by reason of its being within the corporate limits of the city of Alexandria;
- (c) all that part of the W ½ of section 4 and all of section 5 lying north of the north right of way line of Interstate Highway I-94, and the N ½ of section 6 all in township 127 north, range 37 west, excepting that part of the foregoing territory already included within the district by reason of its being within the corporate limits of the city of Alexandria;
- (d) the S ½ of section 17, the E ½ of the E ½ of section 19, all of section 20, the W ½ of section 21, the W ½ of section 28, all of section 29, the E ½ of the E ½ of section 30, the E ½ of the NE ¼ and all of the SE ¼ of section 31, all of sections 32 and 33 and the SW ¼ of section 34 all in township 129 north, range 37 west;
- (e) all of sections 1 and 2, section 10 except the N½ of the NW¼ and the NW¼ of the NE¼ thereof, all of sections 11, 12, 13 and 14, section 15 except the SW¼ and the W½ of the SE¼ thereof, the E½ of the NE¼ and all of the SE¼ of section 22, the SE¼ of the SW¼ of section 22, all of sections 23, 24, 25 and 26, section 27 except the W½ of the NW¼ thereof, the SE¼ of section 28, the NE¼ of section 33 except the SW¼ thereof, and the NW¼ and the NW¼ of the NE¼ of section 34 all in township 128 north range 38 west, excepting that part of the foregoing territory already included within the district by reason of its being within the corporate limits of the city of Alexandria;
- (f) such other territory within or without Douglas county, Minnesota as may be included within the district pursuant to section 21.
- Sec. 2. Laws 1971, Chapter 869, Section 4, Subdivision 5, is amended to read:

- Subd. 5. PUBLIC EMPLOYEES. The executive director and all persons employed by the executive director shall be public employees, and shall have all the rights and duties conferred on public employees under Minnesota Statutes, Sections 179.50 to 179.571. The board may elect to have such employees become members of either the public employees retirement association or the Minnesota state retirement system. The compensation and conditions of employment of such employees shall not be governed by any rule applicable to state employees in the classified service nor to any of the provisions of Minnesota Statutes, Chapter 15A, unless the board so provides.
- Sec. 3. Laws 1971, Chapter 869, Section 12, Subdivision 1, is amended to read:
- Sec. 12. INITIAL COSTS. Subdivision 1. CONTRIBUTIONS OR ADVANCES FROM LOCAL GOVERNMENT UNITS. The board may, at such time as it deems necessary and proper, request from all or some of the local government units necessary moneys to defray the costs of any obligations assumed under section 6 and the costs of administration, operation and maintenance, including but not limited to expenses and services described in subdivision 3, paid or to be paid by the board on or before January 1, 1974. Before making such request the board shall, by formal resolution, determine the necessity for such moneys, setting forth in such resolution the purposes for which such moneys are needed and the estimated amount for each such purpose. Upon receiving such request, the governing body of each such government unit may provide for payment of the amount requested or such part thereof as it deems fair and reasonable. Such moneys may be paid out of general revenue funds or any other available funds of any local government unit and the governing bodies thereof may levy taxes to provide funds therefor, free from any existing limitations imposed by law or charter. Such moneys may be provided by such government units with or without interest but if interest is charged it shall not exceed five percent per annum. The board shall credit the local government units for such payments in allocating current costs pursuant to section 9, on such terms and at such times as it may agree with the unit furnishing the same.
- Sec. 4. Laws 1971, Chapter 869, Section 12, Subdivision 2, is amended to read:
- Subd. 2. LIMITED TAX LEVY. The board may levy ad valorem taxes on all taxable property in the district to defray any of the costs described in subdivisions 1 and 3, provided that: (a) such costs have not been defrayed by contribution under subdivision 1;
- (b) Such costs have been or will be paid by the board-prior to January 1, 1974;

- (e) and (b) such tax levy in any year shall not exceed 15 5 mills annually;
- (d) The last year in which such taxes may be levied shall be 1973, collectible in 1974. Before certification of such levy to the county auditor, the board shall determine the need for the money to be derived from such levy by formal resolution setting forth in said resolution the purposes for which the tax moneys will be used and the amount proposed to be used for each such purpose. In allocating current costs pursuant to section 9 the board shall credit the government units for taxes collected pursuant to levy made under this subdivision on such terms and at such times as it deems just and reasonable but in no event shall such credit or any part thereof be allocated later than the fiscal year of the board ending in the calendar year 1978.
- Sec. 5. Laws 1971, Chapter 869, Section 13, Subdivision 4, is amended to read:
- Subd. 4. GENERAL OBLIGATION BONDS. The board may by resolution authorize the issuance of general obligation bonds maturing serially in one or more annual or semiannual installments, for the acquisition or betterment of any part of the district disposal system, including but without limitation the payment of interest during construction and for a reasonable period thereafter, or for the refunding of outstanding bonds, certificates of indebtedness, or judgments. The board shall pledge its full faith and credit and taxing power for the payment of such bonds and, except as otherwise provided in this subdivision, shall provide for the issuance and sale and for the security of such bonds in the manner provided in Minnesota Statutes, Chapter 475, and shall have the same powers and duties as a municipality issuing bonds under that law, except that. No election shall be required to authorize the issuance of such bonds, and the debt limitations of Minnesota Statutes, Chapter 475, shall not apply to such bonds. The board may also pledge for the payment of such bonds and deduct from the amount of any tax levy required under Minnesota Statutes, Section 475.61, Subdivision 1, any revenues sums receivable under section 10 or any state and federal grants anticipated by the board and may covenant to refund such bonds if and when and to the extent that for any reason such revenues, together with other funds properly available and appropriated for such purpose, are not sufficient to pay all principal and interest due or about to become due thereon, provided that such revenues have not been anticipated by the issuance of certificates under subdivision 1. All bonds which have been or shall hereafter be issued and sold in conformity with the provisions of this subdivision, and otherwise in conformity with law, are hereby authorized, legalized and validated.
- Sec. 6. Laws 1971, Chapter 869, Section 17, Subdivision 7, is amended to read:

- Subd. 7. The board may conduct research studies and programs, collect and analyze data, prepare reports, maps, charts, and tables, and conduct all necessary hearings and investigations in connection with the design, construction and operation of the district disposal system; and may advise and assist other government units on system planning matters within the scope of its powers, duties and objectives and may provide at the request of any such governmental unit such other technical and administrative assistance as the board deems appropriate for the government unit to carry out the powers and duties vested in the government unit under this act or imposed on it by the board.
- Sec. 7. Laws 1971, Chapter 869, Section 18, Subdivision 6, is amended to read:
- Subd. 6. LOCAL POWERS. Any local government unit may assume either alone or jointly with the board all or any part of the responsibility of the local government unit described in subdivision subdivisions 1, 2 and 3 and may exercise the powers granted any municipality by Minnesota Statutes, Chapters 117, 412, 429, 475, Sections 115.46, 444.075, and 471.59, in order to perform all acts and things required for the purpose of exercising such joint responsibility, whether or not included in the powers otherwise granted to such local government unit by this act or any other law or charter.
- Sec. 8. The city of Alexandria, the townships of Alexandria, Carlos, Hudson and LaGrand and the sanitary sewer board of the Alexandria Lake Area Sanitary District in the county of Douglas are affected by this act. Local consent shall not be required.
- Sec. 9. This act is effective on the day next following its final enactment.

Approved May 23, 1973.

CHAPTER 633—H.F.No.2174

[Coded in Part]

An act relating to laws and the statutory compilation thereof; prescribing times of and other conditions of publication; appropriating money; amending Minnesota Statutes 1971, Sections 482.07, by adding subdivisions; 648.31, Subdivision 2, and by adding subdivisions; 648.41, Subdivision 2; 648.42; and 648.45.

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