

~~ner. The proceeds of such tax money appropriated shall be used only for the purpose of advertising such the municipality or for cooperative programs of promotion for the area by more than one such municipality and its resources and advantages ; provided, that the annual expenditure for such purposes by any such municipality is hereby limited to the sum of \$2,000; provided, nothing in sections 465.56 and 465.57 shall permit the levy of any tax in excess of the amount authorized by sections 275.11 to 275.16. For purposes of this subdivision the term "statutory city" does not include any city which was operating under the provisions of Laws 1895, Chapter 8, as amended, on July 1, 1975-1973.~~

Approved April 10, 1974.

CHAPTER 449—H.F.No.3325

An act relating to taxation; assessment of real property; requiring towns to make certain payments to town assessors; permitting newly organized towns adequate time to employ a qualified assessor; amending Minnesota Statutes 1971, Section 270.50.

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

Section 1. Minnesota Statutes 1971, Section 270.50, is amended to read:

270.50 TAXATION; PAYMENTS TO TOWN ASSESSORS; EMPLOYMENT OF CERTIFIED ASSESSORS. Commencing ~~December 1~~ June 15, 1974-1975, no assessor shall be employed who has not been certified as qualified by the board, provided the time to comply may be extended after application to the board upon a showing that certified assessors are not available for employment. The board may certify that a county or local assessor who has not received the training, but possesses the necessary qualifications for performing the functions of his office by the passage of an approved examination or may waive the examination if such person has at least five years experience demonstrated competence in performing the functions of his office for a period of time the board deems reasonable. The county or local assessing district shall assume the cost of training of its assessors in courses approved by the board for the purpose of obtaining the assessor's certificate to the extent of course fees, mileage, meals and lodging, and recognized travel expenses not paid by the state. If the governing body of any township, ~~or city; village or borough~~ fails to employ an assessor as required by sections 270.41 to 270.53, the assessment shall be made by the county assessor.

A town shall pay its assessor \$20 for each day the assessor is attending approved courses or taking the examination. In addition, the

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town shall pay its assessor \$10 for each approved course successfully completed and \$20 upon his certification. The maximum payable to an assessor for successful completion of courses and certification shall not exceed \$50.

In the case of townships organized after the effective date of this act except towns located in counties enumerated in Minnesota Statutes, Section 391.01 or which have elected a county assessor system in accordance with Minnesota Statutes, Section 273.055, the board shall allow the town adequate time to employ a certified assessor.

Sec. 2. This act is effective on the day following final enactment.

Approved April 10, 1974.

CHAPTER 450—H.F.No.3335

An act relating to taxation; allowing county treasurer additional time after settlement to make distribution; amending Minnesota Statutes, 1973 Supplement, Section 276.11.

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

Section 1. Minnesota Statutes, 1973 Supplement, Section 276.11, is amended to read:

276.11 TAXATION; TIME OF DISTRIBUTION BY COUNTY TREASURER. As soon as practical after each settlement in February, May, and October the county treasurer shall pay over to the state treasurer or the treasurer of any town, city, ~~village~~, or school district, on the warrant of the county auditor, all moneys received by him arising from taxes levied and collected belonging to the state, or to such municipal corporation, or other body, and deliver up all orders and other evidences of indebtedness of such municipal corporation or other body, taking triplicate receipts therefor. He shall file one of the receipts with the county auditor, and shall return one by mail on the day of its reception to the clerk of the town, city, ~~village~~, or school district to which such payment was made, who shall preserve the same in his office. The county treasurer is authorized and directed to make such partial payments of amounts collected periodically in advance of final settlements as may be practicable. Accompanying each payment to the state treasurer or treasurer of any town, city, ~~village~~, or school district shall be a statement prepared by the county treasurer designating the years for which taxes included in the payment were collected and, for each year, the amount of such taxes and any penalties thereon. The county treasurer shall upon written request of the state, a municipal corporation or other public body pay at least 70 percent of the estimated collection within 30 days after settlement. He shall pay the bal-

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