
CHAPTER 98—H.F.No.2667

An act relating to taxation; reassessment of improperly valued property; amending Minnesota Statutes 1971, Section 270.18, Subdivision 2.

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

Section 1. Minnesota Statutes 1971, Section 270.18, Subdivision 2, is amended to read:

Subd. 2. **TAXATION; REASSESSMENT.** The compensation of each special assessor and of his deputies, appointed under the provisions of section 270.11, subdivision 3, and 270.16, and his expenses as such, shall be fixed by the commissioner of ~~taxation-revenue~~ and by him certified to the state auditor and paid out of the fund provided for in subdivision 1 hereof. ~~The respective counties shall reimburse the state therefor two years after the same are incurred.~~ The state auditor ~~on October 1~~ shall notify the auditor of ~~such each~~ affected county of the amount thereof paid on behalf of such county since October 1 of the preceding year, whereupon the county auditor shall levy a tax upon the taxable property in the assessment district or districts wherein such reassessment was made sufficient to pay the same ~~and when collected the proceeds thereof shall be forthwith paid into.~~ One-half of such tax shall be levied in the year in which the state auditor so notifies the county auditor and the remaining one-half shall be levied in the following year. The respective counties shall reimburse the state by paying one-half of the tax so assessed on or before July 1 and the remaining one-half on or before December 1 in the year in which the tax is payable by owner, whether or not the tax was collected by the county. The reimbursement shall be credited to the fund described in subdivision 1 hereof. If any county fails to reimburse the state within the time specified herein, the commissioner of revenue is empowered to order withholding of state aids or distributions to such county equal to the amount delinquent.

Approved March 4, 1974.

CHAPTER 99—H.F.No.2822

An act relating to cooperative associations; officers and directors thereof; amending Minnesota Statutes 1971, Section 308.11.

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

Section 1. Minnesota Statutes 1971, Section 308.11, is amended to

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read:

308.11 COOPERATIVE ASSOCIATIONS; DIRECTORS; OFFICERS. Every cooperative association organized under sections 308.05 to 308.18 shall be governed by a board of not less than five directors, who shall be members or duly elected or appointed representatives of members of the association and who shall be elected at the annual meeting by the stockholders for such terms and in such manner as the bylaws of the association shall prescribe. The directors shall elect from their number a president and one or more vice-presidents. They shall also elect a secretary and a treasurer, who need not be directors or stockholders. The offices of secretary and treasurer may be combined and when so combined the person filling the office shall be termed secretary-treasurer. ~~In cooperative associations wholly or partially constituted of other cooperative associations organized under the laws of this state, and~~ If the bylaws so provide, the board of directors may also elect from their number a chairman and ~~a vice-chairman~~ one or more vice-chairmen, and in such case the president and ~~vice-president~~ vice-presidents need not be directors or stockholders. ~~In such case they~~ The board of directors may also elect such additional officers as the articles ~~and or~~ bylaws may authorize or require, and unless otherwise required by the articles or bylaws, said additional officers need not be directors or stockholders. The stockholders shall have the power, at any regular or special stockholders' meeting regularly called in the manner above provided, to remove any director or officer for cause and to fill the vacancy caused by such removal.

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

Approved March 4, 1974.

CHAPTER 100—H.F.No.2856
[Not Coded]

An act authorizing the county of Marshall to assume liability for payment of contract for construction of county ditch; authorizing the issuance of bonds and validating contract.

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

Section 1. MARSHALL COUNTY; DITCH NO. 45. The board of commissioners of the county of Marshall is hereby authorized on behalf of the county to assume liability for and pay all amounts due under the contract heretofore entered into by Marshall county soil and water conservation district in the amount of \$135,000 for construction of a portion of that certain county ditch heretofore designated county ditch No. 45, including interest on overdue payments thereunder at the rate of six percent per annum, and to issue the general obligation

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