

CHAPTER 39—H. F. No. 53

[Coded in Part]

An act relating to the designation of the property tax year with regard to taxes upon real property; amending Minnesota Statutes 1961, Section 275.28, Subdivision 2; and adding a new subdivision thereto.

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

Section 1. Minnesota Statutes 1961, Section 275.28, Subdivision 2, is amended to read:

Subd. 2. **Certificate of auditor.** The auditor shall make in each assessment book or list a certificate in the following form:

I, A. B., auditor of county, and the state of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real and personal property in the (town or district, as the case may be) of for to become payable in the year 19

Witness my hand and official seal this day of, 19

County Auditor

Sec. 2. Minnesota Statutes 1961, Section 275.28, is amended to add a new subdivision to read:

Subd. 3. Designation of year of tax. Beginning with property taxes payable in 1964, taxes on real property shall be designated by the year in which they become payable but the liens shall relate back to the assessment date preceding except as otherwise provided.

Approved February 28, 1963.

CHAPTER 40—H. F. No. 143

[Not Coded]

An act relating to the limitation of tax levies and expenditures in Koochiching county.

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

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