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**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.

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**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  
Changes or additions indicated by underline deletions by ~~strikeout~~