

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~~.

Section 1. **Koochiching county; 1962 expenditures; validating.** All expenditures made by the board of county commissioners of Koochiching county for the year 1962 which are in excess of the limitations established for the year 1962, are hereby legalized and made valid.

Sec. 2. This act shall become effective only after its approval by a majority vote of the board of county commissioners of Koochiching county and upon compliance with Minnesota Statutes 1961, Section 645.021.

Approved February 28, 1963.

CHAPTER 41—H. F. No. 222

An act relating to watershed districts providing for the financing of improvements; amending Minnesota Statutes 1961, Section 112.60, Subdivision 2.

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

Section 1. Minnesota Statutes 1961, Section 112.60, Subdivision 2, is amended to read:

112.60 Subd. 2. **Watershed districts; improvement bonds.** *Upon filing of the statement as provided in subdivision 1 the* The county board of each county affected shall provide funds to meet the its proportionate share of the total cost of the improvements, as shown by the report and order of the managers of the district, and for such purposes ~~the pertinent provisions of Minnesota Statutes, Chapter 106 shall apply~~ *is authorized to issue bonds of the county in such amount as may be necessary in the manner provided by Minnesota Statutes, Section 106.411. In the event an improvement is to be constructed under the provisions of section 112.69, the provisions of Minnesota Statutes, Section 106.411 requiring the county board to let a contract for construction before issuing bonds shall not be applicable to bonds issued to provide the funds required to be furnished by this section.*

Approved February 28, 1963.

CHAPTER 42—H. F. No. 233

[Coded]

An act relating to watershed districts providing the procedure to be followed by the board of managers in acquiring lands needed for

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