

county assessor with the concurrence of the state commissioner of taxation shall collect the necessary records from the local assessor and complete the assessment or employ others to complete the assessment. In this circumstance the cost of completing the assessment shall be charged against the assessment district involved. The county auditor shall certify the costs thus incurred to the appropriate governing body not later than September 1 and if unpaid as of October 10 of the assessment year, the county auditor shall levy a tax upon the taxable property of said assessment district sufficient to pay such costs. The amount so collected shall be credited to the general revenue fund of the county.

Sec. 2. Assessment districts in Washington county shall complete the assessment appraisal records on or before May 1. The records shall be delivered to the county assessor as of that date and any work which is the responsibility of the local assessor which is not completed by May 1 shall be accomplished by the county assessor or persons employed by him and the cost of such work shall be charged against the assessment district as provided in section 1 of this act. Extensions of time to complete the assessment appraisal records may be granted to the local assessor by the county assessor if such extension is approved by the county board.

Sec. 3. This act takes effect when approved by the county board of Washington county and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 16, 1969.

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CHAPTER 464—S. F. No. 1757

[Not Coded]

*An act relating to the tax levy for general revenue purposes in the county of Pine.*

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

Section 1. **Pine county; general revenue tax levies.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 275.09 to the contrary, the board of county commissioners of the county of Pine may levy annually a tax for general revenue purposes at such a rate as will produce not to exceed \$230,000.

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

Sec. 2. This act shall become effective upon its approval by the board of county commissioners of the county of Pine, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 16, 1969.

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CHAPTER 465—S. F. No. 1760

[Not Coded]

*An act authorizing the county of Wright to establish subordinate service areas in order to provide and finance governmental services.*

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

Section 1. **Wright county; subordinate service areas; purpose.** It is the purpose of this act to provide a means by which the county of Wright as a unit of general local government can effectively provide and finance various governmental services for its residents.

Sec. 2. **Definition.** “Subordinate service area” means a compact and contiguous area within the county in which one or more governmental services or additions to countywide services are provided by the county and financed from revenues secured from within that area.

Sec. 3. **Establishment of service areas.** Notwithstanding any provision of law requiring uniform property tax rates on real or personal property within the county, the county of Wright may establish subordinate service areas to provide and finance any governmental service or function which it is otherwise authorized to undertake.

Sec. 4. **Creation by county board.** The county board of commissioners of the county of Wright may establish a subordinate service area in a portion of the county by adoption of an appropriate resolution. Before the adoption of such a resolution, the county board shall hold a public hearing on the question of whether or not a subordinate service area shall be established. The resolution shall specify the service or services to be provided within the subordinate taxing area and shall specify the territorial boundaries of the area.

Sec. 5. **Creation by petition.** Subdivision 1. A petition

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