

CHAPTER 889—S. F. No. 754

[Coded]

An act relating to the development and implementation of program budgeting for state departments and agencies.

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

Section 1. [16.141] **State government; program budgeting.** [Subdivision 1.] **Legislative policy.** The legislature finds that in the present era of increasing cost and complexity of state governmental operations with the attendant increase in sums requested and appropriated at each legislative session to enable state departments and agencies to perform their functions of service to the public, it is highly desirable that budgets considered by the legislature be stated in terms of services to the people in order to present fiscal policies in the context of services to be accomplished. The legislature therefore finds it desirable that future budgets and appropriations be stated in terms of programs and anticipated accomplishment rather than in terms of objects of expenditure. Program budgeting, herein defined as the arrangement of budgetary information into program categories in such a way as to emphasize the purposes for which state monies are to be spent, will be of invaluable assistance to the legislature in its consideration of budgets and appropriations requests. It is believed that it will also assist departments and agencies in clearly stating and properly emphasizing their budgetary needs.

Sec. 2. [16.141] [Subd. 2.] **Establishment of program.** The commissioner of administration shall develop and implement a system of program budgeting for state departments and agencies; provided, that such program budgets need not comply with other provisions of law relating to the setting forth of expenditures by funds, organizational units, character and objects of expenditure. In order to facilitate such program budgeting, the commissioner may promulgate regulations applicable to the developing program budgeting plan governing the classification of expenditures and the content, preparation, and submission of budget requests and appropriation measures. (This is without prejudice to existing authority in respect to current budgeting procedures.) In order to assure an orderly transition from present budgeting methods, the commissioner shall, as soon as possible, select agencies and departments to implement a program budget system to be submitted to the 1971 regular session of the legislature for the 1971-73 biennium. At the 1971 regular session of the legislature, the commissioner of administration shall make recommendations to the legislature on the subject of any legislation or special appropriations which may be required for implementation of a complete system of

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program budgeting for all state departments and agencies. Such program budget system shall, to the greatest extent practicable, emphasize alternative approaches in the program development and criteria for performance evaluation and measurement. All state departments and agencies shall cooperate with the commissioner to assure implementation of program budgets which meet the requirements of the commissioner and which give due regard to the requirements of the various departments and agencies involved.

Approved May 31, 1969.

CHAPTER 890—S. F. No. 1495

An act relating to taxation; requiring the general property tax statements to show the amount of tax for each taxing district; amending Minnesota Statutes 1967, Section 276.04.

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

Section 1. Minnesota Statutes 1967, Section 276.04, is amended to read:

276.04 Taxation; property tax statements; contents. On receiving the tax lists from the county auditor, the county treasurer shall, if directed by the county board, give three weeks' published notice in a newspaper specifying the rates of taxation for all general purposes and the amounts raised for each specific purpose. ~~and He shall, whether or not directed by the county board, in counties over 50,000 population according to the 1960 federal census, cause to be printed on the back of all tax receipts and tax statements, or on an attachment, a tabulated statement of the rates of taxation and amounts the dollar amount due to each taxing authority and the amount to be paid to the state of Minnesota from the parcel of real property for which a particular tax statement is prepared. The dollar amounts due the state, county, township or municipality and school district shall be separately stated but the amounts due other taxing districts, if any, may be aggregated.~~ The county treasurer shall mail to taxpayers statements of their personal property taxes due, such statements to be mailed not later than February 15, statements of their real property taxes due shall be not later than May 15; provided, that the validity of the tax shall not be affected by failure of the treasurer to mail such statement. Such statements shall contain the market value, as defined in section 272.03, subdivision 8, used in determining the tax. If so directed by the county board, he shall visit places in the county as he

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