

CHAPTER 276

COLLECTION, ACCOUNTING, AND DISTRIBUTION

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**276.01 LISTS TO TREASURER.** On or before the first Monday in January, in each year, the county auditor shall deliver the lists of the several districts of the county to the county treasurer, taking therefor his receipt, showing the total amount of taxes due upon the lists. Such lists shall be authority for the treasurer to receive and collect taxes therein levied.

[R. L. s. 878] (2074)

**276.02 TREASURER TO BE COLLECTOR.** The county treasurer shall be the receiver and collector of all the taxes extended upon the tax lists of the county, whether levied for state, county, city, town, school, poor, bridge, road, or other purposes and of all fines, forfeitures, or penalties received by any person or officer for the use of the county. He shall proceed to collect the same according to law and place the same when collected to the credit of the proper funds. This section shall not apply to fines and penalties accruing to municipal corporations for the violation of their ordinances which are recoverable before a city justice.

[R. L. s. 879] (2075)

**276.03 TREASURER TO COLLECT LOCAL ASSESSMENTS.** Any county treasurer in this state empowered by law to collect local assessments made or levied by any city or village in this state is hereby required to collect all assessments for local improvements made or levied and certified to him by any such city or village against any specific tract or parcel of land at the same time that he collects any taxes which have been or may be levied against the same tract or parcel of land under the general laws of this state.

[1911 c. 266 s. 1] (2076)

**276.04 NOTICE OF RATES.** 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 cause to be printed on the back of all tax receipts and tax statements a tabulated statement of the rates of taxation and amounts. If so directed by the county board, he shall visit places in the county as he deems expedient for the purpose of receiving taxes and the county board is authorized to pay the expenses of such visits and of preparing duplicate tax lists.

[R. L. s. 880; 1918 c. 551 s. 1] (2077)

**276.05 POST-OFFICE ADDRESSES OF PAYER TO BE GIVEN ON TAX RECEIPTS.** Upon the payment of any tax, the county treasurer shall give to the person paying a receipt therefor, showing the name and post-office address of the person, the amount and date of payment, the land, lot, or other property on which the tax was levied, according to its description on the tax list or in some other sufficient manner, and the year or years for which the tax was levied. If for current taxes on real estate, the receipt shall have written or stamped across its face, "taxes for" (giving the year in figures), or "first half of taxes for" (giving the year in figures), or "last half of taxes for" (giving the year in figures), as the case may be. If land has been sold for taxes either to a purchaser, or to the state, and the time for redemption from such sale has not expired, the receipt for such taxes

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shall have written or stamped across the face, "sold for taxes." The treasurer shall make duplicates of all receipts and return all such duplicates at the end of each month to the county auditor, who shall file and preserve them in his office, charging the treasurer with the amount thereof.

[*R. L. s. 881; 1917 c. 18*] (2078)

**276.06 TAX RECEIPTS TO STATE APPORTIONMENT OF TAXES.** The treasurer of each county shall cause to be printed, stamped, or written on the back of all current tax receipts a statement showing the number of mills of the current tax apportioned to the state, county, city, village, town, or school district.

[*1915 c. 319 s. 1*] (2079)

**276.07 UNDIVIDED INTEREST; PAYMENT AND RECEIPT.** Any person holding an undivided interest in any property in this state listed for taxation, including mortgagees, lessees, and others, who by law or contract are required or entitled to pay taxes to protect any right, title, interest, claim, or lien held by them in, to, or upon undivided interests in land, may pay the taxes on such undivided interests, and on such payment the county treasurer shall give his receipt for the amount so paid and specify the interest so paid on, and enter on his tax list the name of the person who paid such taxes and the interest paid, and report to the county auditor the payment of such taxes upon such undivided interests. Thereupon such undivided interests shall be exempt from proceedings to enforce the collection of the same tax against other undivided interests upon which such tax has not been paid, and the collection of such tax upon the undivided interests upon which the taxes have not been paid shall be proceeded with in the same manner as to such undivided interests as though it were a separate description.

[*1913 c. 505 s. 1*] (2080)

**276.08 ORDERS RECEIVED FOR TAXES.** The county treasurer shall receive in payment of taxes orders on the several funds for which taxes may be levied, to the amount of the tax for such fund, without regard to priority of the numbers of such orders, except when otherwise provided by law, and he shall write or stamp across the face of all such orders the date of their receipt, and the name of the person from whom received.

[*R. L. s. 882*] (2081)

**276.09 SETTLEMENT BETWEEN AUDITOR AND TREASURER.** On the last day of February, May, and October, of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes, from the date of the last settlement up to and including each day mentioned, and the auditor shall, within 30 days after each settlement, send an abstract of same to the state auditor in such form as the state auditor may prescribe. At each settlement the treasurer shall make complete returns of his collections on the current tax list, showing the amount collected on account of the several funds included in the list.

[*R. L. s. 883; 1911 c. 225 s. 1*] (2082)

**276.10 APPORTIONMENT AND DISTRIBUTION OF FUNDS.** On the last day of February, May, and October, of each year, the county auditor and county treasurer shall make distribution of all undistributed funds remaining in the treasury, apportioning the same, as provided by law, and placing the same to the credit of the state, town, city, village, or school district, and each county fund. Within 20 days after such distribution is completed, the county auditor shall make report thereof to the state auditor, in such form as the state auditor may prescribe. The county auditor shall issue his warrant for the payment of any moneys remaining in the county treasury to the credit of the state, town, city, village, or school district on application of the persons entitled to receive the same.

[*R. L. s. 884*] (2083)

**276.11 WHEN TREASURER SHALL PAY FUNDS.** Immediately after each settlement in February, May, and October the county treasurer shall pay over to the state treasurer or the treasurer of any town, city, village, or school district, on the warrant of the county auditor, all moneys received by him arising from taxes levied and collected belonging to the state, or to such municipal corporation, or other body, and deliver up all orders and other evidences of indebtedness of such corporation or other body, taking triplicate receipts therefor. He shall file one of the receipts with the county auditor, and shall return one by mail on the day of its

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reception to the clerk of the town, city, village, or school district to which such payment was made, who shall preserve the same in his office.

[R. L. s. 885] (2084)

**276.12 AUDITOR TO KEEP ACCOUNTS.** The county auditor shall keep accounts with the state, the county, and each of the funds of such county, and each town, city, village, and school district, and with the county treasurer, making daily entries of the charges and credits to the treasurer; and, immediately after each distribution of taxes, he shall credit the collections to the proper funds. He shall give a warrant on the county treasurer for the amount due any town, city, village, or school district, upon application of its treasurer, and upon the filing of a certificate of its clerk that the person applying is such treasurer, duly elected or appointed, and has given bond according to law; and he shall charge such body with the amount of the warrant.

[R. L. s. 886] (2085)

**276.13 DISTRIBUTION OF INTEREST, PENALTIES, AND COSTS.** All penalties accruing upon any tax levied by special assessment against any particular tract, block, or lot in any city, village, or town shall be apportioned to the general revenue fund of the city, village, or town where the land lies. All other penalties, costs, and interest collected on real estate taxes shall be apportioned one-half to the county revenue fund and the other half to the school districts of the county in the manner provided for the distribution of other school funds.

[R. L. s. 887] (2086)

**276.14 COLLECTED COSTS TO BE CREDITED TO COUNTY REVENUE FUND.** All penalties and interest accruing upon any tax levied by special assessment, or otherwise, for local purposes, on real estate in any incorporated city, borough, or village shall be apportioned to the general revenue fund of the city, borough, or village where the real estate is situated; and all other penalties, and interest collected on real estate taxes, shall be apportioned one-half to the county revenue fund, and the other half to school districts of the county in the manner provided for the distribution of other school funds by section 128.04. All costs collected shall be apportioned to the county revenue fund.

[Ex. 1902 c. 2 s. 51; 1903 c. 324 s. 1; 1905 c. 239 s. 1] (2087)

**276.15 ADDITIONAL APPROPRIATION BY STATE TO CERTAIN CITIES AND VILLAGES WHERE PROPERTY EXEMPT BECAUSE SUBJECT TO GROSS EARNINGS TAX EQUALS OR IS GREATER THAN TAXABLE VALUE OF OTHER PROPERTY.** When the value of the property in and within two miles of the corporate limits of any city or village in the state, containing not more than 12,000 inhabitants, which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, is equal to or greater than the taxable value of all the other real and personal property, exclusive of money and credits, within such city or village, then such city or village shall be entitled to receive from the state treasury, in addition to all other taxes received thereby, the following amounts: Where the taxable value of all real and personal property, exclusive of money and credits, subject to local taxation in such city or village does not amount to more than 25 per cent of the value of the property in and within two miles of the corporate limits thereof not subject to local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, such city or village shall be entitled to receive such an amount annually as would be produced by computing a tax of one-third of the current tax rate for city or village purposes upon such property so exempt from local taxation; provided, that the amount which such city or village shall receive under sections 276.15 to 276.18 shall not exceed \$10,000 for all such cities or villages where the population is less than 3,500, and shall not exceed \$20,000 for all such cities and villages where the population exceeds 3,500. Where the taxable value of all the real and personal property, exclusive of money and credits, subject to local taxation in any such city or village amounts to more than 25 per cent, but not more than 50 per cent, of the value of the property in and within two miles of the corporate limits thereof not subject to local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, such city or village shall be entitled to receive such an amount annually as would be produced by computing a tax of one-fourth of the current rate for city or village purposes upon such property so exempt from local taxation; provided, that the amount which such city or village shall receive under the provisions of sections 276.15 to 276.18

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shall not exceed more than \$5,000. Where the taxable value of all the real and personal property, exclusive of money and credits, subject to local taxation in such city or village amounts to more than 50, but not more than 75, per cent of the value of the property in and within two miles of the corporate limits thereof not subject to local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, such city or village shall be entitled to receive such an amount annually as would be produced by computing a tax of one-fifth of the current rate for city or village purposes upon such property so exempt from local taxation; provided, that the amount which such city or village shall receive under sections 276.15 to 276.18 shall not exceed more than \$10,000. No city or village shall receive under the provisions of sections 276.15 to 276.18 to exceed the sum of \$5.00 per capita.

[1923 c. 259 s. 1] (2087-1)

### **276.16 APPLICATION FOR APPROPRIATION MADE TO STATE AUDITOR.**

Any such city or village desiring to take advantage of sections 276.15 to 276.18 shall apply in writing therefor to the state auditor, and such application shall contain the following facts:

(1) The valuation of the property in and within two miles of the corporate limits of any such city or village subject to taxation under the provisions of the gross earnings tax law. Railroad valuations shall cover all railroad property located in and within two miles of the corporate limits of any such city or village, except rolling stock, main tracks, and fills or bridges supporting the same;

(2) The value of all of the real and personal property, exclusive of money and credits, within any such city or village subject to local taxation;

(3) The rate of taxation, in mills, for city or village purposes for the current and next preceding year;

(4) The total amount spent for all city or village purposes by any such city or village for the last preceding year, and an estimate of the expenses for city or village purposes for the current year.

The information called for in clause (1) shall be ascertained and certified, upon the request of any such city or village, by the railroad and warehouse commission; the information called for in clauses (2) and (3) shall be certified by the county auditor of each county in which such city or village is situated, and the information called for in clause (4) shall be certified by the clerk of such city or village.

[1923 c. 259 s. 2] (2087-2)

**276.17 WARRANTS DRAWN BY STATE AUDITOR.** The state auditor shall immediately consider the matter and determine whether or not any such city or village is entitled to aid under the provisions of sections 276.15 to 276.18, and if he finds that any such city or village is entitled to aid he shall determine the amount to which it is entitled within the limitations of sections 276.15 to 276.18 and shall draw his warrant upon the state treasurer, in favor of such city or village, for the amount to which it is so entitled, and deliver the same thereto, taking proper vouchers or receipts therefor.

[1923 c. 259 s. 3] (2087-3)

**276.18 LIMITATION.** Not more than \$60,000 in the aggregate shall be disbursed in any one calendar year to all the cities and villages entitled to aid under the provisions of sections 276.15 to 276.18; and, in the event the sum of \$60,000 shall be insufficient to pay the full amount to which such cities and villages shall be entitled annually hereunder, the state auditor shall apportion such sums pro rata to the cities and villages.

[1923 c. 259 s. 4] (2087-4)