

Subd. 10. In 1972 \$26 shall be multiplied times the population of the seven counties named in subdivision 7. The distributions pursuant to subdivisions 8 and 9 shall be subtracted from the product of that calculation.

Subd. 11. The city of Minneapolis and the city of St. Paul shall receive a distribution of the balance remaining after the calculation provided by subdivision 10 in the proportion that the dollar amount of the levy of each payable in 1971 bears to the dollar amount of the levies of all cities, villages, boroughs and towns in the seven named counties.

Subd. 12. The distribution pursuant to subdivision 11 shall be subtracted from the balance remaining after the calculation provided by subdivision 10. To the product of that calculation, \$1 times the population of the seven named counties shall be added. The sum of that addition, shall be divided among the other cities, villages, boroughs and towns in the counties named in proportion to their population as it appears from the most recent federal census.

Subd. 13. In 1973 \$28 shall be multiplied times the population of the seven counties named in subdivision 7. The distributions pursuant to subdivisions 8 and 9 shall be subtracted from the product of that calculation.

Subd. 14. The city of Minneapolis and the city of St. Paul shall receive a distribution of the balance remaining after the calculation provided by subdivision 13 in the proportion that the dollar amount of the levy of each payable in 1971 bears to the dollar amount of the levies of all cities, villages, boroughs and towns in the seven named counties.

Subd. 15. The distribution pursuant to subdivision 14 shall be subtracted from the balance remaining after the calculation provided by subdivision 13. To the product of that calculation \$1 times the population of the seven named counties shall be added. The sum of that addition, shall be divided among the other cities, villages, boroughs and towns in the counties named in proportion to their population as it appears from the most recent federal census.

Subd. 16. If the amount distributed to a city, village, borough or town in 1972 or 1973 in the seven named counties pursuant to this section, is less than it was entitled to receive in 1971 pursuant to Minnesota Statutes 1969, Sections 273.69 and 297A.51 to 297A.60, the amount shall be raised to the amount distributed in 1971 and the distributions to each of the other cities, villages, boroughs and towns shall be proportionately reduced as necessary to supply the difference.

Subd. 17. The commissioner of taxation shall make all necessary calculations based on the 1970 federal census and make payments directly to the affected taxing authorities in four equal parts on March 15, July 15, September 15, and November 15 in 1972 and 1973.

Subd. 18. No county, city, village, borough, town or other taxing authority shall increase a present tax or impose a new tax on sales or income.

[*Ex 1971 c 31 art 21 s 1*]

#### **477A.02 REIMBURSEMENT FOR TAX EXEMPT PERSONAL PROPERTY.**

(a) Each taxing district imposing a levy for taxes payable in 1972 shall receive a reimbursement in 1973 for personal property exempted from taxation by Extra Session Laws 1971, Chapter 31. Each taxing district's reimbursement shall be equal to the proportion of \$20,000,000 that the taxing district's 1971 levy payable in 1972 imposed on personal property exempted from taxation by Extra Session Laws 1971, Chapter 31 bears to the sum of all taxing districts' 1971 levies payable in 1972 on personal property exempted from taxation by Extra Session Laws 1971, Chapter 31.

(b) Each county auditor shall on or before March 1, 1972, certify to the commissioner of taxation the 1971 levy payable in 1972 imposed by each taxing district on property exempted from taxation by Extra Session Laws 1971, Chapter 31 within his county and any additional information that the commissioner of taxation may deem necessary. The commissioner of taxation shall review these certifications and determine their correctness. He may require recertifications to be made or may adjust certifications in the event the original certification is found to be incorrect.

(c) On or before October 1, 1972, the commissioner of taxation shall notify each county auditor of the amount of reimbursement, determined pursuant to this section, that each taxing district will receive in 1973. The county auditor shall deduct this amount from each taxing district's budget levy in determining the

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taxing district's 1972 levy payable in 1973 on taxable property. On or before February 14, 1973, the commissioner of taxation shall certify to the state auditor the amount of reimbursement that he has determined to be paid to each taxing district.

(d) The state auditor shall issue his warrant in favor of the treasurer of each taxing district in an amount equal to one half of the amount certified by the commissioner of taxation under the provisions of this section on or before February 28, 1973 and one half on or before July 15, 1973 but not prior to July 1, 1973.

(e) There is hereby appropriated from the general fund an amount sufficient to make the payments required by this section.

[*Ex1971 c 31 art 34 s 1*]