

273.41 TAXES; LISTING ASSESSMENT**273.41 Amount of tax; distribution**

There is hereby imposed upon each such cooperative association on December 31 of each year a tax of \$10 for each 100 members, or fraction thereof, of such association. The tax, when paid, shall be in lieu of all personal property taxes, state, county, or local, upon distribution lines and the attachments and appurtenances thereto of such associations located in rural areas. The tax shall be payable on or before March 1 of the next succeeding year, to the commissioner of taxation. If the tax, or any portion thereof, is not paid within the time herein specified for the payment thereof, there shall be added thereto a specific penalty equal to five percent of the amount so remaining unpaid. Such penalty shall be collected as part of said tax, and the amount of said tax not timely paid, together with said penalty, shall bear interest at the rate of four percent per annum from the time such tax should have been paid until paid. The commissioner shall deposit the amount so received in the general fund of the state treasury.

[1973 c 650 art. III s 1]

(NOTE: The provisions of this section shall be effective for all payments required to be made after December 31, 1973.)

**CHAPTER 274. ASSESSMENTS; REVIEW;
CORRECTION, EQUALIZATION**

Sec.

274.01 Board of review.

274.01 Board of review

The town board of each town, the council or other governing body of each village, borough, and city, except in cities whose charters provide for a board of equalization, shall be a board of review. The county assessor shall fix a day when each of such boards and the board of equalization of any city whose charter provides for a board of equalization shall meet in the several assessment districts of the county, and shall on or before April first of each year give written notice thereof to the clerk. Such meetings notwithstanding the provisions of any charter to the contrary shall be held between May 1st and June 30th in each year, and the clerk shall give published and posted notice of such meeting at least ten days prior to the date fixed. Such board shall meet at the office of the clerk to review the assessment of property in such town or district, and immediately proceed to examine and see that all taxable property in the town or district has been properly placed upon the list, and duly valued by the assessor. In case any property, real or personal shall have been omitted, the board shall place it upon the list with its true value, and correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the assessment list at its full and true value; but no assessment of the property of any person shall be raised until he has been duly notified of the intent of the board so to do. On application of any person feeling aggrieved, the board shall review the assessment, and correct it as shall appear just. A majority of the members may act at such meeting, and adjourn from day to day until they finish the hearing of all cases presented. The assessor shall attend, with his assessment books and papers, and take part in the proceedings, but shall not vote. The county assessor, or an assistant, delegated by him shall attend such meetings. The board shall list separately, on a form appended to the assessment book, all omitted property added to the list by the board and all items of property increased or decreased, with the full and true value of each item of property, added or changed by the board, placed opposite such item. The county assessor shall enter all changes made by the board in the assessment book.

The board of review, and the board of equalization of any city, unless a longer period is approved by the commissioner of taxation, shall complete its work and adjourn within 20 days from the time of convening specified in the notice of the clerk and no action taken subsequent to such date shall be valid.

TAXES; LEVY, EXTENSION 275.11

All complaints in reference to any assessment made after the meeting of such board, shall be heard and determined by the county board of equalization. Any non-resident may, at any time, before the meeting of the board of review file written objections to his assessment with the county assessor and if any such objections are filed they shall be presented to the board of review at its meeting by the county assessor for its consideration.

[1973 c 150 s 1]

CHAPTER 275. TAXES; LEVY, EXTENSION

Sec.	Rate of tax.	Sec.	State review and regulation of levies.
275.09	Local acts limiting county levy or appropriation [New].	275.55	Levy limitations review board [New].
275.11	Tax levy for general purposes limited [New].	275.551	Contested cases; hearing, notice, evidence, decisions, orders [New].
275.125	Tax levy, school districts.	275.552	Levy limitation.
275.28	Tax lists.	275.561	Elections to increase levy [New].
275.50	Levy limits imposed by 1971 tax bill, definitions.	275.58	Governmental subdivisions under 500 population; exemption from levy limits [New].
275.51	Levy limits.		
275.52	Tax limitation increases and decreases.		
275.53	Governing census.		

275.09 Rate of tax

[For text of subd. 1, see M.S.1971]

Subd. 2. County purposes. There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists for county purposes, such amount as is levied by the county board.

[1973 c 583 s 18]

Subd. 3. Town purposes. There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists for town purposes, such amount as is voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as are voted at the annual town meeting for road and bridge purposes, ten mills in any town having a population of more than 7,000, excluding the population of any cities or villages therein, five mills in any town having a taxable valuation of \$100,000 or more, and the amount of which shall not exceed \$350 in any town having a taxable valuation of less than \$100,000, and the rate of which shall not exceed one percent in any town. The rate of tax for road and bridge purposes in any town shall not exceed the rate provided by section 164.04. In any town in which the amount levied within the above limitations is not sufficient to enable the town to carry on its necessary governmental functions, the electors, during the business hours, after disposing of the annual report, may make an additional levy of not to exceed five mills to enable the town to carry on such necessary governmental functions.

[1973 c 380 s 13; 1973 c 650 art. 21 s 25]

[For text of subd. 4, see M.S.1971]

275.092 Local acts limiting county levy or appropriation

Any special act for a single county relating to a limitation on the authority of a county board to levy taxes or make an appropriation for a particular purpose, however stated in mills, dollars, or a per capita amount, which is inconsistent with Laws 1973, Chapter 583, Sections 1 to 35 is superseded.

[1973 c 583 s 36]

275.11 Tax levy for general purposes limited

[For text of subds. 1 and 2, see M.S.1971]

Subd. 3. Nothing in this section shall be construed to reduce levies of any municipality below the per capita levy spread in 1970.

[1973 c 389 s 1]