

275.59 Governmental subdivisions under 500 population; exemption from levy limits

Commencing with levy year 1973 and thereafter, taxes payable in 1974 and thereafter, the provisions of sections 275.50 to 275.56 shall not apply to any city, village, borough or town with village powers whose population according to the latest state or federal census is under 500.

[1973 c 650 art IV s 17]

CHAPTER 276. COLLECTION, ACCOUNTING, DISTRIBUTION

Sec.		Sec.	
276.11	When treasurer shall pay funds.	276.17	Repealed.
276.15	Repealed.	276.18	Repealed.
276.16	Repealed.		

276.11 When treasurer shall pay funds

As soon as practical 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 municipal 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 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. The county treasurer is authorized and directed to make such partial payments of amounts collected periodically in advance of final settlements as may be practicable. Accompanying each payment to the state treasurer or treasurer of any town, city, village, or school district shall be a statement prepared by the county treasurer designating the years for which taxes included in the payment were collected and, for each year, the amount of such taxes and any penalties thereon. The county treasurer shall pay over such moneys to the state or to a municipal corporation or other body within 45 days after settlement, provided, however, that after 30 days interest shall accrue to the credit of and shall be paid to the state, municipal corporation or other body. Interest shall be payable upon appropriation from the general revenue fund of the county and, if not paid, may be recovered by the state, municipal corporation, or other body, in a civil action.

[1973 c 683 s 29]

276.15 [Repealed, 1973 c 650 art XXVII s 1]

(NOTE: For all payments required to be made thereunder subsequent to December 31, 1973.)

276.16 [Repealed, 1973 c 650 art XXVII s 1]

(NOTE: For all payments required to be made thereunder subsequent to December 31, 1973.)

276.17 [Repealed, 1973 c 650 art XXVII s 1]

(NOTE: For all payments required to be made thereunder subsequent to December 31, 1973.)

276.18 [Repealed, 1973 c 650 art XXVII s 1]

(NOTE: For all payments required to be made thereunder subsequent to December 31, 1973.)