

# MINNESOTA STATUTES 1979 SUPPLEMENT

## 275.52 TAXES; LEVY, EXTENSION

[For text of subd 5, see M.S.1978]

[ 1979 c 303 art 2 s 25 ]

## 275.53 Governing census.

Subdivision 1. For the purpose of determining the amount of tax that a governmental subdivision may levy in accordance with a per capita limitation established by this chapter or the amount of aid that a city or township may receive pursuant to section 477A.01, the population of the governmental subdivision shall be that established by the last state or federal census, or by a special census taken within the entire governmental subdivision pursuant to sections 275.50 to 275.56 or to any other law, by a census taken pursuant to subdivision 1a or 2, or by a population estimate made by the metropolitan council, by an order of the Minnesota municipal board pursuant to section 414.01, subdivision 14, or by an estimate made pursuant to subdivision 3, whichever is the most recent as to the stated date of count or estimate, up to and including October 1 of the current levy year. Population changes established after October 1 of the current levy year shall not be used in determining the levy limitation of a governmental subdivision for the current levy year under sections 275.50 to 275.56.

Subd. 1a. Beginning in 1980, the state demographer shall prepare an annual population estimate for each city and town having a population of 2,500 or more for which the metropolitan council does not prepare an annual population estimate.

[For text of subs 2 and 3, see M.S.1978]

[ 1979 c 303 art 2 s 26,27 ]

## CHAPTER 276. COLLECTION, ACCOUNTING, DISTRIBUTION

Sec.  
276.07 Undivided interest; payment and receipt.

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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 may give his receipt for the amount so paid and specify the interest so paid on, and shall enter on his tax list the name of the person who paid such taxes and the interest paid, and shall 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.

[ 1979 c 50 s 33 ]

## CHAPTER 279. DELINQUENT REAL ESTATE TAXES

Sec.  
279.03 Interest on delinquent real estate taxes.

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The rate of interest on delinquent real estate taxes is fixed at six percent per annum. All provisions of law providing for the calculation of interest at any different rate on delinquent taxes in any notice or proceeding in connection with the payment, collection, sale, or assignment of delinquent taxes, or redemption from such sale or assignment are hereby amended to correspond herewith. In calculating such interest for any frac-