

## CHAPTER 477A

### LOCAL GOVERNMENT AID

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#### 477A.01 Subdivision 1. [Repealed, 1Sp1981 c 1 art 6 s 9]

- Subd. 2. [Repealed, 1Sp1981 c 1 art 6 s 9]
- Subd. 3. [Repealed, 1979 c 303 art 6 s 11; 1Sp1981 c 1 art 6 s 9]
- Subd. 4. [Repealed, 1Sp1981 c 1 art 6 s 9]
- Subd. 4a. [Repealed, 1979 c 303 art 6 s 11; 1Sp1981 c 1 art 6 s 9]
- Subd. 4b. [Repealed, 1Sp1981 c 1 art 6 s 9]
- Subd. 4c. [Repealed, 1Sp1981 c 1 art 6 s 9]
- Subd. 4d. [Repealed, 1Sp1981 c 1 art 6 s 9]
- Subd. 4e. [Repealed, 1Sp1981 c 1 art 6 s 9]
- Subd. 5. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 6. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 7. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 8. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 9. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 10. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 11. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 12. [Repealed, 1973 c 650 art 17 s 17; 1Sp 1981 c 1 art 6 s 9]
- Subd. 13. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 14. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 15. [Repealed, 1973 c 650 art 17 s 17; 1Sp 1981 c 1 art 6 s 9]
- Subd. 16. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 17. [Repealed, 1975 c 437 art 3 s 8; 1Sp1981 c 1 art 6 s 9]
- Subd. 18. [Repealed, 1Sp1981 c 1 art 6 s 9]

#### 477A.011 DEFINITIONS.

Subdivision 1. **Application.** For the purposes of sections 477A.011 to 477A.014 the following terms shall have these meanings, unless otherwise provided to the contrary.

Subd. 1a. **City.** City means a statutory or home rule charter city.

Subd. 2. **Municipality.** Municipality means a statutory or home rule charter city or a town.

Subd. 3. **Population.** Population means the population established by the most recent federal census, by a special census conducted under contract with the United States Bureau of the Census, by a population estimate made by the metropolitan council, or by a population estimate of the state demographer made pursuant to section 116K.04, subdivision 4, clause (10), whichever is the most recent as to the stated date of the count or estimate. The term "per capita" refers to population as defined by this subdivision.

Subd. 3a. **Number of households.** Number of households means the number of households established by the most recent federal census, by a special census conducted under contract with the United States bureau of the census, by an estimate made by the metropolitan council, or by an estimate of the state demographer made pursuant to section 116K.04, subdivision 4, whichever is the most recent as to the stated date of the count or estimate.

Subd. 4. **Equalized municipal mill rate.** For any calendar year, a municipality's equalized municipal mill rate means its municipal mill rate for taxes payable in that year multiplied by its aggregate sales ratio for the previous year as prepared by the department of revenue pursuant to section 124.2131.

Subd. 5. **Average equalized municipal mill rate.** For any calendar year aid distribution, a municipality's average equalized municipal mill rate means the arithmetic average of its equalized municipal mill rate for the three calendar years previous to the aid distribution year.

Subd. 6. **Implicit price deflator increase.** For any calendar year aid distribution, the implicit price deflator increase means the percentage increase in the implicit price deflator for government purchases of goods and services for state and local government prepared by the bureau of economic analysis of the United States department of commerce for the 12-month period ending in June of the previous year.

Subd. 7. **Local revenue base.** For the 1984 aid distribution, a municipality's local revenue base means the sum of:

(a) (1) in the case of a municipality which had a local revenue base for the 1981 aid distribution, the 1981 aid distribution base calculated pursuant to Minnesota Statutes 1980, section 477A.01, less any amount added to the local revenue base for the costs of principal and interest on bonded debt incurred for the purpose of providing capital replacement for streets, curbs, gutters, storm sewers, and bridges, multiplied by a factor of 1.208, and multiplied by a factor equal to the estimated 1981 population divided by the 1980 census population, provided that the latter factor is greater than 1.0; or

(2) in the case of a municipality which did not have a local revenue base for the 1981 aid distribution, the local government aid distribution certified for 1983 pursuant to sections 477A.011 to 477A.014, plus the property tax levy, exclusive of levies for bonded indebtedness for taxes payable in 1983;

(b) the total amount certified in calendar year 1983 pursuant to Minnesota Statutes 1982, section 273.138; and

(c) the total amount certified in calendar year 1983 pursuant to Minnesota Statutes 1982, section 273.139, including any amount received by a district as defined by section 273.73, subdivision 9, or which qualifies for exemption pursuant to 273.78, which lies totally within the municipality, and including any amount which would have been received in 1983 pursuant to section 273.139 by a district as defined by section 273.73, subdivision 9, lying totally within the municipality, for a project approved by the Minnesota housing finance agency or the United States department of housing and urban development prior to March 1, 1983, had the project been completed and subject to taxation based upon full market value for taxes payable in 1983.

Any municipality whose payable 1983 levy exceeded its payable 1979 levy by a factor of ten, primarily because of a loss in state administered aids, may apply to the commissioner of revenue to have its local revenue base computed as if it did not have a local revenue base for the 1981 distribution. Applications shall be in the form and accompanied by the data required by the commissioner.

For 1985 and all subsequent calendar year aid distributions the local revenue base means the adjusted local revenue base used in the previous year aid distribution.

Subd. 7a. **Adjusted local revenue base.** Adjusted local revenue base means the local revenue base increased by:

(a) a percentage equal to the implicit price deflator increase; and

(b) a percentage equal to the percentage increase in population over that used to

compute the previous year aid distribution, if any, or a percentage equal to the percentage increase in number of households over that used to compute the previous year aid distribution, if any, whichever is higher.

For the purposes of the 1984 aid distribution, the 1981 estimates of population and number of households shall be considered as the estimates used in the previous year aid distribution.

For the 1984 and 1985 aid distributions, the adjusted local revenue base of a city that issued general obligation bonds in 1982 to pay for the construction or reconstruction of water wells which replaced a municipal water supply found to be an environmental health hazard by the state department of health shall be increased by one-fourth of the amount of the bonds issued. This increase shall be disregarded in computing the local revenue base for the succeeding year aid distribution.

Subd. 8. [Repealed, 1983 c 342 art 5 s 16]

Subd. 9. [Repealed, 1983 c 342 art 5 s 16]

Subd. 10. **Maximum aid amount.** For any calendar year aid distribution, a city's maximum aid amount shall be 104 percent of its previous year aid amount, provided that its previous year aid amount exceeded \$200 per capita. If its previous year aid amount was less than \$200 per capita, its maximum aid amount shall be the lesser of: (a) 105.8 percent of its previous year aid amount, or (b) \$208 multiplied by the population figure used in determining its previous year aid.

Subd. 11. **Equalized assessed value.** For any calendar year aid distribution, a municipality's equalized assessed value means its previous year taxable valuation, adjusted for the contributions and distributions required by chapter 473F in the case of a city or town located within the metropolitan area and less the captured value in any tax increment district, divided by the municipality's aggregate sales ratio covering the period ending two years prior to the year of aid distribution.

Subd. 12. **Previous year aid amount.** For any calendar year aid distribution, a municipality's previous year aid amount means the amount that it was certified to receive for the previous calendar year pursuant to sections 477A.011 to 477A.03.

Subd. 13. **Fiscal need factor.** For any calendar year aid distribution, a city's fiscal need factor means the three-year average of the sum of its municipal levy including its fiscal disparities distribution amount, and its local government aid distribution amount, for taxes payable and distribution amounts receivable in the three years immediately preceding the aid distribution year.

The fiscal need factor of any city that issued general obligation bonds in 1982 to pay for the construction or reconstruction of water wells which replaced a municipal water supply found to be an environmental health hazard by the state department of health shall be increased by one-fourth of the amount of the bonds issued.

For any city which received more than \$70 per capita in attached machinery aids in 1983 pursuant to Minnesota Statutes 1982, section 273.138, the local government aid amounts for 1984 and 1985 used in the calculation of the fiscal need factor shall be reduced by the amount of attached machinery aids received in 1983.

Subd. 14. **Local effort mill rate.** For any calendar year aid distribution, a city's local effort mill rate means its fiscal need factor per capita divided by \$17 per capita per mill for the first \$350 of its fiscal need factor per capita; plus its fiscal need factor per capita divided by \$15 per capita per mill on that part of its fiscal need factor per capita, if any, in excess of \$350. In no case shall a city's local effort mill rate be less than eight mills.

**History:** 1981 c 356 s 248; 1981 c 358 art 1 s 48; 1Sp1981 c 1 art 6 s 1; 1983 c 289 s 114 subd 2; 1983 c 342 art 5 s 5-9; 1984 c 558 art 4 s 10; 1Sp1985 c 14 art 6 s 1-6; 1Sp1986 c 1 art 6 s 1,2

#### 477A.012 COUNTY GOVERNMENT DISTRIBUTIONS.

Subdivision 1. **Aid amount.** In calendar year 1987, each county government shall

receive a distribution equal to 104 percent of the aid amount certified for 1986 pursuant to sections 477A.011 to 477A.03. Each county government that received no distribution in 1986 pursuant to sections 477A.011 to 477A.03 shall receive a distribution in calendar year 1987 computed by multiplying the county's population by a factor equal to the total increase in aid certified to all other counties under this section in 1987 over the total amount certified in 1986, divided by the total population of those counties.

**Subd. 2. Additional aid for certain counties.** (a) Each county that becomes eligible to negotiate a contract with the waste management board pursuant to section 115A.191 shall be entitled to receive \$4,000 per month in additional local government aids, for each full calendar month that it is eligible. If the state's liability under this clause exceeds \$40,000 in any month, the commissioner shall proportionately reduce the entitlements of each eligible county.

(b) Any county government that has executed a contract with the board pursuant to section 115A.191 shall receive an amount as provided under a schedule set forth in the contract not to exceed \$150,000 per year in additional local government aids, for a period of not more than two years following the execution of the contract. The sum of the state's obligations under this clause may not exceed \$600,000 in any fiscal year.

(c) Aid distributions under this subdivision are in addition to any distributions to which a county is entitled pursuant to subdivision 1, and must not be deducted in the computation of levy limits. When an aid payment is made pursuant to section 477A.015, the commissioner shall distribute to each eligible county the full entitlement due under clause (a) for the county's period of eligibility that was not paid in a previous distribution. When an aid payment is made pursuant to section 477A.015, the commissioner shall distribute to each county that has executed a contract the full amount due under clause (b) in accordance with the terms of the contract. In no case may any additional aid amounts due under this subdivision be paid prior to July 1, 1987.

**History:** *ISp1981 c 1 art 6 s 2; 1983 c 342 art 5 s.10; ISp1985 c 14 art 6 s 7; 1986 c 425 s 42; ISp1986 c 1 art 6 s 3*

#### **477A.013 MUNICIPAL GOVERNMENT DISTRIBUTIONS.**

**Subdivision 1. Towns.** In calendar year 1987, each town which had levied for taxes payable in the previous year at least one mill on the dollar of the assessed value of the town shall receive a distribution equal to 104 percent of the greater of: (a) 60 percent of the amount received in 1983 pursuant to Minnesota Statutes 1982, sections 273.138, 273.139, and 477A.011 to 477A.03; or (b) the amount received in 1986 pursuant to sections 477A.011 to 477A.03.

**Subd. 2. Cities.** In calendar year 1987, each city shall receive a local government aid distribution as determined by the following steps.

(1) A preliminary aid amount shall be computed for each city equal to the amount obtained by subtracting its local effort mill rate multiplied by its equalized assessed value from its fiscal need factor, except that its preliminary aid amount may not be less than its previous year aid amount.

For any city which received more than \$70 per capita in attached machinery aids in 1983 pursuant to Minnesota Statutes 1982, section 273.138, an amount equal to the amount of attached machinery aids received in 1983 shall be added to the preliminary aid amount.

(2) For each city, an aid increase amount equal to the amount by which its preliminary aid amount exceeds its previous year aid amount shall be determined. Each city's aid increase amount shall be reduced by a uniform percentage as determined by the commissioner of revenue, to make the sum of the final aid distributions for all cities equal the aid limitation imposed by subdivision 3.

(3) Each city's final aid amount shall be equal to the sum of its aid increase amount, as adjusted, and its previous year aid amount; provided, however, that no city's aid shall exceed its maximum aid amount, and further provided that no city

which is a city of the first class shall have a final aid amount which is less than 102 percent of its previous year aid.

Subd. 3. **Aid limitation.** The total amount available for distribution to cities pursuant to subdivision 2 shall be \$297,440,000 for calendar year 1987.

**History:** *1Sp1981 c 1 art 6 s 3; 1983 c 342 art 5 s 11; 1984 c 502 art 4 s 3,4; 1Sp1985 c 14 art 6 s 8; 1Sp1986 c 1 art 6 s 4*

**477A.0131** [Repealed, 1Sp1985 c 14 art 6 s 10]

#### **477A.014 COMMISSIONER'S RESPONSIBILITIES.**

Subdivision 1. **Calculations and payments.** The commissioner of revenue shall make all necessary calculations and make payments pursuant to sections 477A.012, 477A.013 and 477A.03 directly to the affected taxing authorities annually. In addition, the commissioner shall notify the authorities of their aid amounts, as well as the computational factors used in making the calculations for their authority, and those statewide total figures that are pertinent, before August 15 of the year preceding the aid distribution year.

Subd. 2. **Errors.** A taxing authority may object to the commissioner of revenue with respect to the amount of the distribution it has been certified to receive pursuant to subdivision 1. No objection shall be raised later than 60 days after the taxing authority has received notice from the commissioner of the amount which it has been certified to receive.

Subd. 3. **Aid amount correction.** If, due to an error in the factors used to calculate a taxing authority's aid pursuant to section 477A.012 or 477A.013 the amount indicated in the certification of the commissioner to the taxing authority for a year is less than the amount to which it is entitled pursuant to this section, the commissioner of revenue shall additionally distribute the amount necessary to make the full correct distribution to the taxing authority. The additional distribution shall be paid from the general fund and shall not diminish the distributions made to other taxing authorities under this section.

Subd. 4. The director of state planning shall annually bill the commissioner of revenue for one-half of the costs incurred by the state planning agency in the preparation of materials required by section 116K.04, subdivision 4, clause (10). The commissioner shall deduct these amounts from the next payments to be made to appropriate local units of government. Amounts deducted must be credited to the general fund.

**History:** *1Sp1981 c 1 art 6 s 4; 1983 c 342 art 5 s 13; 1Sp1985 c 13 s 359*

#### **477A.015 PAYMENT DATES.**

The commissioner of revenue shall make the payments of local government aid to affected taxing authorities in two installments on July 15 and December 15 annually.

The commissioner may pay all or part of the payment due on December 15 at any time after August 15 upon the request of a city that requests such payment as being necessary for meeting its cash flow needs.

**History:** *1Sp1981 c 3 s 11; 1Sp1986 c 1 art 6 s 5*

#### **477A.016 NEW TAXES PROHIBITED.**

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

**History:** *1Sp1981 c 1 art 6 s 5*

#### **477A.017 UNIFORM FINANCIAL ACCOUNTING AND REPORTING SYSTEM.**

Subdivision 1. **Purpose.** Sections 477A.011 to 477A.03 are designed to provide property tax relief to local units of government. In order for the legislature to determine the amounts of relief necessary each year, the legislature must have uniform and current

financial information from the governmental units which receive aid distributions. This section is intended to provide that information.

**Subd. 2. State auditor's duties.** The state auditor shall prescribe uniform financial accounting and reporting standards in conformity with national standards to be applicable to cities of more than 2,500 population and uniform reporting standards to be applicable to cities of less than 2,500 population.

**Subd. 3. Conformity.** Other law to the contrary notwithstanding, in order to receive distributions under sections 477A.011 to 477A.03, counties and cities must conform to the standards set in subdivision 2 in making all financial reports required to be made to the state auditor after June 30, 1984.

**History:** 1983 c 342 art 5 s 14

#### **477A.018 LOCAL LODGING TAX.**

**Subdivision 1. Authorization.** Notwithstanding section 477A.016 or any other law, a statutory or home rule charter city may by ordinance, and a town may by vote at its annual meeting, impose a tax of up to three percent on the gross receipts from the furnishing for consideration of lodging at a hotel, motel, rooming house, tourist court, or resort, other than the renting or leasing of it for a continuous period of 30 days or more. A statutory or home rule charter city may by ordinance impose the tax authorized under this subdivision on the camping site receipts of a municipal campground.

**Subd. 2. Existing taxes.** No statutory or home rule charter city or town may impose a tax under this section upon transient lodging that, when combined with any tax authorized by special law or enacted prior to 1972, exceeds a rate of three percent.

**Subd. 3. Disposition of proceeds.** Ninety-five percent of the gross proceeds from any tax imposed under subdivision 1 shall be used by the statutory or home rule charter city or town to fund a local convention or tourism bureau for the purpose of marketing and promoting the city or town as a tourist or convention center. This subdivision shall not apply to any statutory or home rule charter city or town that has a lodging tax authorized by special law or enacted prior to 1972 at the time of enactment of this section.

**Subd. 4. Unorganized territories.** A county board acting as a town board with respect to an unorganized territory may impose a lodging tax within the unorganized territory according to this section if it determines by resolution that imposition of the tax is in the public interest.

**Subd. 5. Reverse referendum.** If the county board passes a resolution under subdivision 4 to impose the tax, the resolution must be published for two successive weeks in a newspaper of general circulation within the unorganized territory, together with a notice fixing a date for a public hearing on the proposed tax.

The hearing must be held not less than two weeks nor more than four weeks after the first publication of the notice. After the public hearing, the county board may determine to take no further action, or may adopt a resolution authorizing the tax as originally proposed or approving a lesser rate of tax. The resolution must be published in a newspaper of general circulation within the unorganized territory. The voters of the unorganized territory may request a referendum on the proposed tax by filing a petition with the county auditor within 30 days after the resolution is published. The petition must be signed by voters who reside in the unorganized territory. The number of signatures must equal at least five percent of the number of persons voting in the unorganized territory in the last general election. If such a petition is timely filed, the resolution is not effective until it has been submitted to the voters residing in the unorganized territory at a general or special election and a majority of votes cast on the question of approving the resolution are in the affirmative. The commissioner of revenue shall prepare a suggested form of question to be presented at the referendum.

**Subd. 6. Joint powers agreements.** Any statutory or home rule charter city, town, or county when the county board is acting as a town board with respect to an

unorganized territory, may enter into a joint exercise of powers agreement pursuant to section 471.59 for the purpose of imposing the tax and disposing of its proceeds pursuant to this section.

**History:** 1983 c 342 art 13 s 1; 1Sp1985 c 14 art 2 s 15

**477A.019 COLLECTION.**

The statutory or home rule charter city may agree with the commissioner of revenue that a tax imposed pursuant to section 477A.018 shall be collected by the commissioner together with the tax imposed by chapter 297A, and subject to the same interest, penalties and other rules and that its proceeds, less the cost of collection, shall be remitted to the city.

**History:** 1983 c 342 art 13 s 2

**477A.02 MS 1978 [Expired]**

**477A.03 APPROPRIATION.**

Subdivision 1. **Annual appropriation.** A sum sufficient to discharge the duties imposed by sections 477A.011 to 477A.014 is annually appropriated from the general fund to the commissioner of revenue.

Subd. 2. [Repealed, 1984 c 502 art 4 s 8]

**History:** 1975 c 437 art 3 s 7; 1977 c 423 art 6 s 12; 1979 c 303 art 6 s 4; 1Sp1981 c 1 art 6 s 6; 3Sp1981 c 2 art 4 s 12; 1983 c 342 art 5 s 15

**477A.04 [Repealed, 1985 c 300 s 30]**

**477A.11 NATURAL RESOURCES LANDS, PAYMENTS IN LIEU; DEFINITIONS.**

Subdivision 1. For the purpose of Laws 1979, Chapter 303, Article 8, Sections 1 to 5, the terms defined in this section have the meanings given them.

Subd. 2. "Commissioner" means the commissioner of natural resources.

Subd. 3. "Acquired natural resources land" means any land presently administered by the commissioner in which the state acquired by purchase, condemnation, or gift, a fee title interest in lands which were previously privately owned.

Subd. 4. "Other natural resources land" means any other land presently owned in fee title by the state and administered by the commissioner, or any tax-forfeited land, other than platted lots within a city, which is owned by the state and administered by the commissioner or by the county in which it is located.

**History:** 1979 c 303 art 8 s 1

**477A.12 ANNUAL APPROPRIATIONS; LANDS ELIGIBLE; CERTIFICATION OF ACREAGE.**

There is annually appropriated to the commissioner of natural resources from the general fund for payment to counties within the state an amount equal to \$3 multiplied by the number of acres of acquired natural resources land, 75 cents multiplied by the number of acres of county-administered other natural resources land, and 37.5 cents multiplied by the number of acres of commissioner-administered other natural resources land located in each county as of July 1 of each year. Lands for which payments in lieu are made pursuant to section 97A.061, subdivision 3, and Laws 1973, chapter 567, shall not be eligible for payments under this section. Each county auditor shall certify to the department of natural resources during July of each year the number of acres of county-administered other natural resources land within the county. The department of natural resources may, in addition to the certification of acreage, require descriptive lists of land so certified. The commissioner of natural resources shall determine and certify the number of acres of acquired natural resources land and commissioner-administered natural resources land within each county.

**History:** 1979 c 303 art 8 s 2; 1986 c 386 art 4 s 29; 1986 c 444

**477A.13 TIME OF PAYMENT, DEDUCTIONS.**

Payments to the counties shall be made from the general fund during the month of July of the year next following certification. There shall be deducted from amounts paid any amounts paid to a county or township during the preceding year pursuant to sections 89.036, 97A.061, subdivisions 1 and 2, and 272.68, subdivision 3 with respect to the lands certified pursuant to section 477A.12.

Payments under section 477A.12 must also be reduced by the following percentages of the amounts paid during the preceding year under section 84A.51:

- (1) for the payment made July 15, 1984, 75 percent;
- (2) for the payment made July 15, 1985, 50 percent;
- (3) for the payment made July 15, 1986, 25 percent; and
- (4) for the payment made thereafter, 0 percent.

**History:** 1979 c 303 art 8 s 3; 1Sp1981 c 3 s 12; 1984 c 502 art 3 s 26; 1986 c 386 art 4 s 30

**477A.14 USE OF FUNDS.**

Forty percent of the total payment to the county shall be deposited in the county general revenue fund to be used to provide property tax levy reduction. The remainder shall be distributed by the county in the following priority:

(a) 37.5 cents for each acre of county-administered other natural resources land shall be deposited in a resource development fund to be created within the county treasury for use in resource development, forest management, game and fish habitat improvement, and recreational development and maintenance of county-administered other natural resources land. Any county receiving less than \$5,000 annually for the resource development fund may elect to deposit that amount in the county general revenue fund;

(b) From the funds remaining, each organized township shall receive 30 cents per acre of acquired natural resources land and 7.5 cents per acre of other natural resources land located within its boundaries. Payments for natural resources lands not located in an organized township shall be deposited in the county general revenue fund. Payments to counties and townships pursuant to this paragraph shall be used to provide property tax levy reduction. Provided that, if the total payment to the county pursuant to section 477A.12 is not sufficient to fully fund the distribution provided for in this clause, the amount available shall be distributed to each township and the county general revenue fund on a pro rata basis; and

(c) Any remaining funds shall be deposited in the county general revenue fund. Provided that, if the distribution to the county general revenue fund exceeds \$35,000, the excess shall be used to provide property tax levy reduction.

**History:** 1979 c 303 art 8 s 4

**477A.15 TACONITE AID REIMBURSEMENT.**

Any school district in which is located property which had been entitled to a reduction of tax pursuant to Minnesota Statutes 1978, section 273.135, subdivision 2, clause (c), shall receive in 1981 and subsequent years an amount equal to the amount it received in 1980 pursuant to Minnesota Statutes 1978, section 298.28, subdivision 1, clause (3)(b). Payments shall be made pursuant to this section by the commissioner of revenue to the taxing jurisdictions on July 15 of 1981 and each year thereafter.