### CHAPTER 414

## INCORPORATION, DETACHMENT, ANNEXATION

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#### 414.031 ANNEXATION OF UNINCORPORATED PROPERTY TO A MUNICI-PALITY BY BOARD ORDER.

[For text of subds 1 to 5, see M.S.1990]

Subd. 6. Effective date of annexation. The annexation shall be effective as of the date fixed in the annexation order or on such later date as is fixed in the annexation order. A copy of the annexation order must be delivered immediately by the executive director of the Minnesota municipal board to the appropriate county auditor or auditors. For the purposes of taxation, if the annexation becomes effective on or before August 1 of a levy year, the municipality may levy on the annexed area beginning with that same levy year. If the annexation becomes effective after August 1 of a levy year, the town may continue to levy on the annexed area for that levy year, and the municipality may not levy on the annexed area until the following levy year.

**History:** 1991 c 291 art 12 s 22

#### 414.0325 ORDERLY ANNEXATIONS WITHIN A DESIGNATED AREA.

[For text of subds 1 to 3, see M.S.1990]

Subd. 4. Effective date of annexation. The board's order shall be effective upon the issuance of the order or at such later time as is provided by the board in its order. A copy of the annexation order must be delivered immediately by the executive director of the Minnesota municipal board to the appropriate county auditor or auditors. For the purposes of taxation, if the annexation becomes effective on or before August 1 of a levy year, the municipality may levy on the annexed area beginning with that same levy year. If the annexation becomes effective after August 1 of a levy year, the town may continue to levy on the annexed area for that levy year, and the municipality may not levy on the annexed area until the following levy year.

[For text of subd 5, see M.S. 1990]

History: 1991 c 291 art 12 s 23

#### 414.033 ANNEXATION BY ORDINANCE.

[For text of subds 1 to 6, see M.S.1990]

Subd. 7. Any annexation ordinance provided for in this section must be filed with the board, the township, the county auditor and the secretary of state and is final on the date the ordinance is approved by the board. A copy of the annexation ordinance must be delivered immediately by the governing body of the municipality to the appropriate county auditor or auditors. For the purposes of taxation, if the annexation becomes effective on or before August 1 of a levy year, the municipality may levy on the annexed area beginning with that same levy year. If the annexation becomes effective after August 1 of a levy year, the town may continue to levy on the annexed area for that levy year, and the municipality may not levy on the annexed area until the following levy year.

[For text of subds 9 and 10, see M.S.1990]

History: 1991 c 291 art 12 s 24

#### 414.06 DETACHMENT OF PROPERTY FROM A MUNICIPALITY.

[For text of subds 1 to 3, see M.S.1990]

Subd. 4. Effective date of detachment. The detachment shall be effective upon the issuance of the board's order, or at such later date, as provided by the board in its order. A copy of the detachment order must be delivered immediately by the executive director of the Minnesota municipal board to the appropriate county auditor or auditors. For the purposes of taxation, if the detachment becomes effective on or before August 1 of a levy year, the town or towns acquiring the detached area may levy on it beginning with that same levy year. If the detachment becomes effective after August 1 of a levy year, the municipality may continue to levy on the detached area for that levy year, and the town or towns acquiring the detached area may not levy on it until the following levy year.

History: 1991 c 291 art 12 s 25

# 414.061 CONCURRENT DETACHMENT AND ANNEXATION OF INCORPORATED LAND.

[For text of subds 1 and 2, see M.S. 1990]

Subd. 3. Effective date. The concurrent detachment and annexation shall be effective upon the issuance of the board's order, or at such later date as provided by the board in its order. A copy of the annexation order must be delivered immediately by the executive director of the Minnesota municipal board to the appropriate county auditor or auditors. For the purposes of taxation, if the annexation becomes effective on or before August 1 of a levy year, the municipality acquiring the detached area of another municipality may levy on it beginning with that same levy year. If the annexation becomes effective after August 1 of a levy year, the municipality losing the detached area may continue to levy on it for that levy year, and the municipality acquiring the detached area may not levy on it until the following levy year.

[For text of subds 4 to 5, see M.S.1990]

History: 1991 c 291 art 12 s 26