

## CHAPTER 473F

## METROPOLITAN REVENUE DISTRIBUTION

473F.07 Computation of areawide tax base.

473F.13 Change in status of municipality.

**473F.07 COMPUTATION OF AREAWIDE TAX BASE.***[For text of subds 1 to 3, see M.S.2002]*

Subd. 4. **Distribution net tax capacity.** The administrative auditor shall determine the proportion which the index of each municipality bears to the sum of the indices of all municipalities and shall then multiply this proportion in the case of each municipality, by the areawide net tax capacity.

*[For text of subd 5, see M.S.2002]***History:** 2003 c 127 art 5 s 44**473F.13 CHANGE IN STATUS OF MUNICIPALITY.**

Subdivision 1. **Certification of change in status.** If a municipality is dissolved, is consolidated with all or part of another municipality, annexes territory, has a portion of its territory detached from it, or is newly incorporated, the secretary of state shall immediately certify that fact to the commissioner of revenue. The secretary of state shall also certify to the commissioner of revenue the current population of the new, enlarged, or successor municipality, if determined by the director of the Office of Strategic and Long-Range Planning incident to consolidation, annexation, or incorporation proceedings. The population so certified shall govern for purposes of sections 473F.01 to 473F.13 until the Metropolitan Council files its first population estimate as of a later date with the commissioner of revenue. If an annexation of unincorporated land occurs without proceedings before the director, the population of the annexing municipality as previously determined shall continue to govern for purposes of sections 473F.01 to 473F.13 until the Metropolitan Council files its first population estimate as of a later date with the commissioner of revenue.

**History:** 2003 c 2 art 5 s 12