

365.45 AFTER ELECTION OR COUNTY BOARD MAY IF TAXES LATE.

When a petition signed by a majority of the registered voters of the town calling for the dissolution of the town organization is filed with the town clerk at least 60 days before a regular or special town election, the question of whether to dissolve the town shall be submitted to the voters at the regular or special town election in the same manner provided in section 368.47. The result of the election, duly certified by the town clerk, shall be presented to the board of county commissioners of the county in which the town is located. The board of county commissioners shall, or whenever the tax delinquency in any town exceeds 70 percent in any one year, the board of county commissioners of the county wherein the town is situated, on its own initiative, may, by resolution, dissolve the town and attach the territory formerly embraced therein to an adjoining town or towns, or provide for the government of the territory as unorganized territory of the county. If the dissolved territory is added to an adjoining town, the proposal shall first have the approval of a five-eighths majority of the voting electors of the town to which the dissolved territory is added. Upon the adoption of the resolution by the county board, the town shall be dissolved and no longer entitled to exercise any of the powers or functions of an organized town. The county auditor shall give ten days' notice, by one publication in the paper in which the proceedings of the county board are published, of the meeting of the county board at which the dissolution of the town will be considered.

History: (1002-9) 1931 c 96 s 1; 1933 c 235; 1987 c 147 s 1; 1987 c 229 art 8 s 1; art 11 s 1