270.96 DUTIES.

Subdivision 1. **Assessors.** Each assessor shall notify the county auditor of the contamination value under section 270.91 by the separate tax rate categories under subdivisions 2, 3, and 4 for each parcel of property within the assessor's jurisdiction. The assessor shall provide notice of the contamination value to the property owner by the later of June 1 of the assessment year or 30 days after the reduction in market value is finally granted.

Subd. 2. **Auditor.** The county auditor shall prepare separate lists of the contamination values for all property located in the county that are taxed under section 270.91, subdivisions 2, 3, and 4. The commissioner shall prescribe the form of the listing. The auditor shall include the amount of the contamination taxes on the contamination value for the assessment year on the regular ad valorem property tax statement under section 276.04.

Subd. 3. **Treasurer.** (a) The county treasurer shall pay the proceeds of the tax imposed under section 270.91, subdivision 4, less the amount retained by the county for the cost of administration under section 270.98, to the commissioner at the same times provided for the ad valorem property tax distributions.

(b) The county treasurer shall pay the proceeds of the tax imposed under section 270.91, subdivisions 2 and 3, to the local taxing jurisdictions in the same manner provided for the distribution of ad valorem property taxes.

Subd. 4. **Court ordered reductions in value.** If a court orders a reduction in market value for purposes of the ad valorem property tax because of the presence of contaminants on the property, the court shall include in its order an offset for payment of the tax on contaminated value under section 270.91.

History: *1993 c 375 art 12 s 6; 1994 c 416 art 1 s 8*