6.62 POSTAUDIT; TAX LEVY.

Subdivision 1. **Levy of tax.** Counties, cities and towns are authorized, if necessary, to levy an amount sufficient to pay the expense of a postaudit by the state auditor.

Subd. 2. **Cost of postaudit.** The amount of said levy shall be the amount of the claim or claims submitted by the state auditor for such services or the auditor's estimate of the entire cost, and said amount shall be certified by the governing body, after the request or petition for the audit has been filed, to the county auditor, along with amounts requested for other governmental purposes. If such levy has been made in excess of statutory limitations, and if the request or petition is withdrawn after the amount of the levy has been certified but the levy cannot be canceled because it has been spread on the tax lists, the governing body shall cause the proceeds of such levy to be transferred to the general fund and reduce the succeeding year's levy for general purposes accordingly. Provided, however, political subdivisions whose financial affairs are required by statute or charter to be audited at regular intervals may levy annually or biennially in anticipation of the audit expense, without the presentment of such claim or estimate by the state auditor.

Subd. 3. **Use of proceeds of levy.** The proceeds of said levy shall be set aside and used only to cover the state auditor's claim.

History: *1951 c 189 s 1; 1953 c 338 s 1; 1959 c 518 s 5; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1978 c 764 s 1; 1983 c 314 art 7 s 3; 1986 c 444; 1Sp1989 c 1 art 5 s 1; 1Sp1995 c 3 art 1 s 1; 2008 c 200 s 10*