127A.34 COUNTY AUDITOR AND COMMISSIONER DUTIES.

Subdivision 1. **Copy to commissioner of management and budget; appropriation.** The commissioner shall furnish a copy of the apportionment of the school endowment fund to the commissioner of management and budget, who thereupon shall issue payments from the state treasury, payable to the several districts, for the amount due each district. There is hereby annually appropriated from the school endowment fund the amount of such apportionments.

Subd. 2. **Apportionments to districts.** The county auditor each year shall apportion to the districts within the county the amount received from power line taxes under section 273.42, liquor licenses, fines, estrays, and other sources belonging to the general fund. The apportionments must be made in proportion to each district's net tax capacity within the county in the prior year. The apportionments must be made and amounts distributed to the districts at the times provided for the settlement and distribution of real and personal property taxes under sections 276.09, 276.11, and 276.111, except that all of the power line taxes apportioned to a district from the county school fund must be included in the first half distribution of property taxes to the district. No district shall receive any part of the money received from liquor licenses unless all sums paid for such licenses in such district are apportioned to the county school fund.

Subd. 3. **Report to commissioner of education.** The county auditor, on the first Wednesday after such apportionment, shall report to the commissioner on the amount apportioned, the sources from which such money was received, and the net tax capacity of each district in the county.

History: *Ex1959 c 71 art 5 s 10; 1969 c 16 s 1,2; Ex1971 c 31 art 20 s 16; 1973 c 492 s 14; 1Sp1985 c 12 art 1 s 4; 1986 c 444; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20; 1990 c 562 art 10 s 1; 1990 c 604 art 3 s 3; 1993 c 224 art 13 s 32; 1998 c 397 art 4 s 8,9,51; 2009 c 101 art 2 s 109; 1Sp2019 c 10 art 3 s 22*