276.01 DELIVERY OF LISTS TO TREASURER.

On or before the first business day in March in each year, the county auditor shall deliver the lists of the districts of the county to the county treasurer and get the treasurer's receipt for them. The lists must show the total amount of taxes due. Where the names of taxpayers appear in the property tax lists, the county auditor shall show the taxpayers' addresses. The lists are authority for the treasurer to collect the taxes shown on the list.

In counties that have elected to come under section 273.03, subdivision 2, when the county treasurer possesses the lists provided for in section 275.28, subdivision 3, the county auditor shall have access to the lists to change the market valuations and the classifications of real estate in the lists that the auditor would have been required to change in the assessment books provided for in section 273.03, subdivision 1, except for the election to discontinue the preparation of the assessment books. The county auditor is the official custodian of the lists after the year when they are in the county treasurer's possession.

History: *(2074) RL s 878; 1945 c 278 s 1; 1961 c 646 s 1; 1963 c 781 s 6; 1975 c 339 s 8; 1975 c 437 art 1 s 30; 1977 c 423 art 4 s 6; 1980 c 437 s 9; 1Sp1981 c 1 art 8 s 11; 1986 c 444; 1987 c 229 art 5 s 1; 1Sp1989 c 1 art 9 s 52*