383E.13 COMPLETION OF ASSESSMENT.

The Anoka County assessor shall examine the assessment appraisal records of each local assessor on or about March 1 of each year and shall immediately give notice in writing to the governing body of said district of any deficiencies in the assessment procedures with respect to the quantity of or quality of the work done as of that date and indicating corrective measures to be undertaken and effected by the local assessor not later than April 1. If, upon reexamination of such records on or about April 1, the deficiencies noted in the written notice previously given have not been substantially corrected to the end that a timely and uniform assessment of all real property in the county will be attained, then the county assessor with the concurrence of the state commissioner of revenue shall collect the necessary records from the local assessor and complete the assessment or employ others to complete the assessment. In this circumstance the cost of completing the assessment shall be charged against the assessment district involved. The county auditor shall certify the costs thus incurred to the appropriate governing body not later than September 1 and if unpaid as of October 10 of the assessment year, the county auditor shall levy a tax upon the taxable property of said assessment district sufficient to pay such costs. The amount so collected shall be credited to the general revenue fund of the county.

History: *1969 c 392 s 1; 1973 c 582 s 3; 2005 c 28 s 1*