

CHAPTER 512—H. F. No. 1427

[Not Coded]

An act relating to tax levies for town and road and bridge purposes in unorganized townships in the county of Crow Wing; amending Laws 1959, Chapter 674, Section 1, by adding a new subdivision thereto.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Laws 1959, Chapter 674, Section 1, is amended to read:

Section 1. **Crow Wing county; road and bridge tax levies.**
Subdivision 1. The board of county commissioners of Crow Wing county may levy a tax for town purposes not exceeding 10 mills on the dollar of taxable valuation of all the real and personal property in the unorganized townships of said county, exclusive of money and credits.

Subd. 2. The tax, if levied, is additional to the tax which Crow Wing county may levy for general fund purposes and is additional to the amount permitted by law to be levied for other county purposes. The tax may be levied on any or all unorganized townships within the county, provided that no such tax shall be levied on only a part of an unorganized township within the county.

Subd. 3. If the board of county commissioners of Crow Wing county deems it desirable to levy such a tax, it may at the time it levies the county taxes, by resolution reciting such fact, determine the amount so to be levied in each unorganized township for the current year. It shall be the duty of the county auditor to extend the tax so levied upon the tax books of the county, at the same time, and in the same manner as other taxes for county purposes are extended as to property in such unorganized townships, and the tax shall be collected and payment thereof enforced at the same time and in the same manner as other county taxes on such property and with like penalties for non-payment at the time prescribed by law.

Subd. 4. The tax collected on property in each unorganized township shall be set apart in a separate fund in the county treasury, which shall be designated as the town fund of the unorganized township from which the tax was collected.

Subd. 5. Each fund shall be expended under the direction of the county board for the same purposes the town board could spend such fund were the town government of such townships organized and functioning.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

Subd. 6. Notwithstanding the provisions of Minnesota Statutes, Section 163.06, Subdivision 1, the board of county commissioners of the county of Crow Wing may levy a tax for road and bridge purposes not exceeding 25 mills on the dollar of the taxable valuation of all real and personal property in the unorganized townships of said county, exclusive of money and credits. All other applicable provisions of said section 163.06 as to the tax so levied shall apply to the county of Crow Wing.

Sec. 2. This act shall become effective upon its approval by the members of the governing body of the county of Crow Wing and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 20, 1965.

CHAPTER 513—H. F. No. 1480

An act relating to watershed districts; amending Minnesota Statutes 1961, Section 112.73.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1961, Section 112.73, is amended to read:

112.73 Watershed districts; annual audit. The managers shall make such reports as are demanded by the public examiner. ~~The public examiner shall audit the books and accounts of the district once each year, if funds and personnel permit. The managers shall cause to be made an annual audit of the books and accounts of the district. Such audit may be made by either a public accountant or by the public examiner. If the audit is to be made by the public examiner it shall be initiated by a petition of the resident freeholders of the district or resolution of the managers of the watershed district requesting such audit pursuant to the authority granted municipalities under the provisions of Minnesota Statutes, Sections 215.19 and 215.20. If the audit is made by the public examiner the district receiving such examination shall pay to the state the total cost and expenses of such examination, including the salaries paid to the examiners while actually engaged in making such examination. The revolving fund of the public examiner shall be credited with all collections made for any such examinations.~~

Approved May 20, 1965.

Changes or additions indicated by italics, deletions by strikeout.