

## CHAPTER 276A

## TAX RELIEF AREA REVENUE DISTRIBUTION

276A.01 Definitions.

276A.09 Change in status of municipality.

**276A.01 DEFINITIONS.***[For text of subd 1, see M.S.2002]*

Subd. 2. **Area.** "Area" means the territory included within all taconite assistance areas defined in section 273.1341.

*[For text of subs 3 to 16, see M.S.2002]***History:** *1Sp2003 c 21 art 11 s 11***276A.09 CHANGE IN STATUS OF MUNICIPALITY.**

If a municipality is dissolved, is consolidated with all or part of another municipality, annexes territory, has a portion of its territory detached from it, or is newly incorporated, the secretary of state shall immediately certify that fact to the commissioner of revenue. The secretary of state shall also certify to the commissioner of revenue the current population of the new, enlarged, or successor municipality, if determined by the director of the Office of Strategic and Long-Range Planning incident to consolidation, annexation, or incorporation proceedings. The population so certified shall govern for purposes of sections 276A.01 to 276A.09 until the state demographer files the first population estimate as of a later date with the commissioner of revenue. If an annexation of unincorporated land occurs without proceedings before the director of the Office of Strategic and Long-Range Planning, the population of the annexing municipality as previously determined shall continue to govern for purposes of sections 276A.01 to 276A.09 until the state demographer files the first population estimate as of a later date with the commissioner of revenue.

**History:** *2003 c 2 art 5 s 5*