

**273.015 TAX COMPUTED TO NEAREST EVEN-NUMBERED CENT.**

Subdivision 1. **Tax computed to nearest even-numbered cent.** All tax page items computed by the county auditor for collection by the county treasurer, shall be adjusted individually and in their aggregate to the nearest even-numbered cent. Further, all items which are certified to the county auditor for collection by the county treasurer shall be first adjusted to the nearest even-numbered cent by the governmental subdivision which submits such certifications. For the purposes of this section whole odd-numbered cents shall be adjusted to the next higher even-numbered cent.

Subd. 2. [Expired]

**History:** 1961 c 414 s 1,2