

**473F.11 LATE LEVIES.**

Subdivision 1. **Failure to certify levy.** If a governmental unit does not certify its levy to the county auditor by November 25, then for purposes of section 473F.08, subdivision 3, clause (a), and section 473F.08, subdivision 5, its levy shall be deemed to equal its levy in the preceding year.

Subd. 2. **Change in levy.** If a governmental unit certifies its levy to the county auditor on or before November 25, no change in its levy subsequent to that date shall be recognized for purposes of section 473F.08, subdivision 3, clause (a), and section 473F.08, subdivision 5.

Subd. 3. **Application.** Subdivisions 1 and 2 shall not apply to section 473F.08, subdivision 3, clause (b), and section 473F.08, subdivision 4.

Subd. 4. **Adjustment in succeeding year.** If, in any year, the levy employed in respect to a governmental unit, for purposes of section 473F.08, subdivision 3, clause (a), and section 473F.08, subdivision 5, is determined under subdivision 1 or subdivision 2, and its actual levy as determined subsequent to November 25 is a different amount, then its levy as otherwise determined in the succeeding year shall, for purposes of those provisions, be increased in the amount of the difference if the actual levy was greater than that employed for purposes of those provisions, or decreased in the amount of the difference if the actual levy was less than that employed for purposes of those provisions.

**History:** *Ex1971 c 24 s 11*