Overview

Authorizes Lake county, the city of Two Harbors, and Lake Superior school district No. 381 to abate delinquent taxes from 1979-1990 on a certain parcel, then record and convey the property. Effective upon local approval.

Section

1  Abatement of taxes.
   Subd. 1. Property defined. Contains a legal description of the property to be abated. The property is located in Lake county.
   Subd. 2. Authorization. Provides that upon a majority vote of its members, the governing bodies of each of Lake county, the city of Two Harbors, and Lake Superior independent school district No. 381 may abate the taxes levied on the property described in subdivision 1 in 1979 to 1990, for taxes payable in 1980 to 1991.

2  Recording of conveyance authorized. Provides that notwithstanding section 272.12, or any other law to the contrary, if the governing bodies of Lake county, the city of Two Harbors, and Lake Superior independent school district No. 381 have all abated the taxes as provided in section 1, subdivision 2, the county auditor may record the conveyance of the property described in section 1, subdivision 1.

3  Effective date. Provides that sections 1 and 2 are effective the day following final enactment, upon approval by and compliance with section 645.021, subdivision 3 (local approval of special laws), by the governing bodies of Lake county, the city of Two Harbors, and school district No. 381.