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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH  
SESSION

HOUSE FILE No. 213

January 18, 2007

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The bill was read for the first time and referred to the Committee on Local Government and Metropolitan Affairs

1.1 A bill for an act  
1.2 relating to local government; authorizing the creation of the Lakeview Cemetery  
1.3 Association; authorizing a tax levy.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. LAKEVIEW CEMETERY ASSOCIATION.

1.6 Subdivision 1. Municipalities may create. The following municipalities may create  
1.7 the Lakeview Cemetery Association: the cities of Coleraine, Bovey, Taconite, Marble, and  
1.8 Calumet, and the towns of Iron Range, Lawrence, Greenway, and Trout Lake.

1.9 Subd. 2. Joint powers agreement. The Lakeview Cemetery Association shall be  
1.10 created both by its enabling legislation and by the execution of a joint powers agreement  
1.11 by and between the municipalities in subdivision 1. A municipality listed in subdivision 1  
1.12 may choose to not participate in the association.

1.13 Subd. 3. Operation; tax. The operation of the Lakeview Cemetery Association  
1.14 shall be by a board created pursuant to the joint powers agreement. The board may  
1.15 levy a tax against the properties situated in the cities and towns listed in subdivision 1  
1.16 that approve this act and are parties to the joint powers agreement. The property in the  
1.17 territory of the Lakeview Cemetery Association is subject to the tax permitted by this  
1.18 section by the agreement of the governing body of the city or town board of the town in  
1.19 which it is located. The agreement must be made by resolution of the governing body or  
1.20 town board or by the joint powers agreement under Minnesota Statutes, section 471.59.  
1.21 If levied, the tax is in addition to all other taxes on the property subject to it, including  
1.22 taxes permitted to be levied for cemetery purposes by the city or town. The levy under  
1.23 this section must be disregarded in the calculation of all other rate or per capita tax levy

2.1 limitations imposed by law. The tax shall be collected by the Itasca County auditor and  
2.2 treasurer and paid directly to the Lakeview Cemetery Association.

2.3 Subd. 4. **Withdrawal.** A city or town may withdraw its agreement to future taxes  
2.4 by notice to the Lakeview Cemetery Association Board and the county auditor, unless  
2.5 provided otherwise by a joint powers agreement.

2.6 **EFFECTIVE DATE.** This section is effective for any of the following cities  
2.7 or towns the day after compliance by the governing body of that city or town with  
2.8 Minnesota Statutes, section 645.021, subdivision 3: Coleraine, Bovey, Taconite, Marble,  
2.9 and Calumet, and the towns of Iron Range, Lawrence, Greenway, and Trout Lake.