

S.F. No. 1434, as introduced - 87th Legislative Session (2011-2012) [11-1996]

2.1 under section 274.13, subdivision 1c, and the county board of appeal and equalization. If
2.2 the classification of the property has changed between the current and prior assessments, a
2.3 specific note to that effect shall be prominently listed on the statement. The commissioner
2.4 of revenue shall specify the form of the notice. The assessor shall attach to the assessment
2.5 roll a statement that the notices required by this section have been mailed. Any assessor
2.6 who is not provided sufficient funds from the assessor's governing body to provide such
2.7 notices, may make application to the commissioner of revenue to finance such notices.
2.8 The commissioner of revenue shall conduct an investigation and, if satisfied that the
2.9 assessor does not have the necessary funds, issue a certification to the commissioner
2.10 of management and budget of the amount necessary to provide such notices. The
2.11 commissioner of management and budget shall issue a warrant for such amount and shall
2.12 deduct such amount from any state payment to such county or municipality. The necessary
2.13 funds to make such payments are hereby appropriated. Failure to receive the notice shall in
2.14 no way affect the validity of the assessment, the resulting tax, the procedures of any board
2.15 of review or equalization, or the enforcement of delinquent taxes by statutory means.

2.16 **EFFECTIVE DATE.** This section is effective for notifications for taxes payable in
2.17 2013 and thereafter.