

MINNESOTA STATUTES 1975 SUPPLEMENT

ASSESSMENTS; REVIEW, CORRECTION 274.01

shall bear interest at the rate specified in section 270.75 from the time such tax should have been paid until paid. The commissioner shall deposit the amount so received in the general fund of the state treasury.

[1975 c 377 s 8]

CHAPTER 274. ASSESSMENTS; REVIEW, CORRECTION, EQUALIZATION

Sec.		Sec.	
274.01	Board of review.	274.14	Length of session; record.
274.13	County board of equalization.	274.15	Repealed.
		274.19	Assessment of class 2a property. [New]

274.01 Board of review.

Subdivision 1. (a) The town board of each town, the council or other governing body of each city, except in cities whose charters provide for a board of equalization, shall be a board of review. The county assessor shall fix a day and time when each of such boards and the board of equalization of any city whose charter provides for a board of equalization shall meet in the several assessment districts of the county, and shall on or before April 1st of each year give written notice thereof to the clerk. Such meetings notwithstanding the provisions of any charter to the contrary shall be held between May 1st and June 30th in each year, and the clerk shall give published and posted notice of such meeting at least ten days prior to the date fixed. Such board shall meet at the office of the clerk to review the assessment of property in such town or district, and immediately proceed to examine and see that all taxable property in the town or district has been properly placed upon the list, and duly valued by the assessor. In case any property, real or personal shall have been omitted, the board shall place it upon the list with its market value, and correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the assessment list at its market value; but no assessment of the property of any person shall be raised until he has been duly notified of the intent of the board so to do. On application of any person feeling aggrieved, the board shall review the assessment, and correct it as shall appear just. A majority of the members may act at such meeting, and adjourn from day to day until they finish the hearing of all cases presented. The assessor shall attend, with his assessment books and papers, and take part in the proceedings, but shall not vote. The county assessor, or an assistant, delegated by him shall attend such meetings. The board shall list separately, on a form appended to the assessment book, all omitted property added to the list by the board and all items of property increased or decreased, with the market value of each item of property, added or changed by the board, placed opposite such item. The county assessor shall enter all changes made by the board in the assessment book.

(b) If a person fails to appear in person, by counsel, or by written communication before the board after being duly notified of the board's intent to raise the assessment of his property, or if a person feeling aggrieved by an assessment fails to apply for a review of the assessment, he may not appear before the county board of equalization for a review of his assessment, except when an assessment was made subsequent to the meeting of the board, as provided in section 273.01, or that he can establish that he did not receive notice of his market value at least five days before the local board of review meeting.

The board of review, and the board of equalization of any city, unless a longer period is approved by the commissioner of revenue, shall complete its work and adjourn within 20 days from the time of convening specified in the notice of the clerk and no action taken subsequent to such date shall be valid. All complaints in reference to any assessment made after the meeting of such board, shall be heard and determined by the county board of equalization. Any non-resident may, at any time, before the meeting of the board of review file written objections to his assessment with the county assessor and if any such objections are filed they shall be presented to the board of review at its meeting by the county assessor for its consideration.

MINNESOTA STATUTES 1975 SUPPLEMENT

274.01 ASSESSMENTS; REVIEW, CORRECTION

Subd. 2. The council or other governing body of any city, including cities whose charters provide for a board of equalization, may appoint a special board of review to which it may delegate all of the powers and duties specified in subdivision 1. The special board of review shall serve at the direction and discretion of the appointing body, subject to the restrictions imposed by law on the appointing body. The appointing body shall determine the number of members to be appointed thereto, the compensation and expenses to be paid, and the term of office of each member. At least one member of the special board of review shall be an appraiser, realtor or other person familiar with property valuations in the assessment district.

[1975 c 339 s 5]

274.13 County board of equalization.

Subdivision 1. (a) The county commissioners, or a majority of them, with the county auditor, or, if he cannot be present, the deputy county auditor, or, if there be no such deputy, the clerk of the district court, shall form a board for the equalization of the assessment of the property of the county, including the property of all cities whose charters provide for a board of equalization. The board shall meet annually, on July 1, at the office of the auditor and, each member having taken an oath fairly and impartially to perform his duties as such, shall examine and compare the returns of the assessment of property of the several towns or districts, and equalize the same so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its market value, subject to the following rules:

(1) The board shall raise the valuation of each tract or lot of real property which in its opinion is returned below its market value to such sum as is believed to be the market value thereof; first, giving notice of intention to do so to the person in whose name it is assessed, if a resident of the county, which notice shall fix a time and place when and where a hearing will be had;

(2) The board shall reduce the valuation of each tract or lot which in its opinion is returned above its market value to such sum as is believed to be the market value thereof;

(3) The board shall raise the valuation of each class of personal property which in its opinion is returned below its market value to such sum as is believed to be the market value thereof; and shall raise the aggregate value of the personal property of individuals, firms, or corporations, when it believes that such aggregate valuation, as returned, is less than the market value of the taxable personal property possessed by such individuals, firms, or corporations, to such sum as it believes to be the market value thereof; first giving notice to such persons of intention to do so, which notice shall fix a time and place when and where a hearing will be had;

(4) The board shall reduce the valuation of each class of personal property enumerated in section 273.49 which is returned above its market value to such sum as it believes to be the market value thereof; and, upon complaint of any party aggrieved, the board shall reduce the aggregate valuation of the personal property of such individual, or of any class of personal property for which he is assessed, which in its opinion has been assessed at too large a sum, to such sum as it believes was the market value of his personal property of such class;

(5) The board shall not reduce the aggregate value of the real property, or the aggregate value of the personal property, of its county below the aggregate value thereof, as returned by the assessors, with the additions made thereto by the auditor as in this chapter required; but the board may raise the aggregate valuation of such real property, and of each class of personal property, of the county, or of any town or district thereof, when it believes the same is below the market value of the property, or class of property, to such aggregate amount as it believes to be the market value thereof.

(b) If a person fails to appear in person, by counsel, or by written communication before the county board after being duly notified of the board's intent to raise the assessment of his property, or if a person fails to appeal a decision of the board of review as described in section 274.01 subsequent to his appearance before

MINNESOTA STATUTES 1975 SUPPLEMENT

ASSESSMENTS; REVIEW, CORRECTION 274.19

the local board, he may not appear before the commissioner of revenue as provided for in section 270.11, subdivisions 5 and 6, to contest the valuation.

Subd. 2. The board of equalization for any county as it is duly constituted, may appoint a special board of equalization to which it may delegate all of the powers and duties specified in subdivision 1. The special board of equalization shall serve at the direction and discretion of the appointing county board, subject to the restrictions imposed by law on the appointing board. The appointing board may determine the number of members to be appointed thereto, the compensation and expenses to be paid, and the term of office of each member. At least one member of the special board of equalization shall be an appraiser, realtor or other person familiar with property valuations in the county. The county auditor shall be a nonvoting member and serve as the recorder for the special board.

[1975 c 339 s 6]

274.14 Length of session; record.

The county board of equalization or the special board of equalization appointed by it may continue in session and adjourn from time to time commencing on July 1 and ending on or before July 15, when it shall adjourn and no action taken subsequent to July 15 shall be valid. The county auditor shall keep an accurate record of the proceedings and orders of the board, which record shall be published in the same manner as other proceedings of county commissioners. A copy of such published record shall be transmitted to the commissioner of revenue, with the abstract of assessment required by section 274.16.

[1975 c 339 s 7]

274.15 [Repealed, 1975 c 301 s 16]

274.19 Assessment of class 2a property.

Subdivision 1. Each mobile home constituting class 2a property shall be valued each year by the assessor and be assessed with reference to its value on January 2 of that year. Notice of the value shall be mailed to the person to be assessed at least ten days before the meeting of the local board of review or equalization. The notice shall contain the amount of valuation in terms of market value, the assessor's office address, and the date, place, and time set for the meeting of the local board of review or equalization and the county board of equalization.

Subd. 2. On or before May 1, the assessor shall return to the county auditor his assessment books relating to the assessment of class 2a property. After receiving the assessment books, the county auditor shall determine the tax to be due by applying the rate of levy of the preceding year and shall transmit a list of the taxes to the county treasurer not later than May 30.

Subd. 3. Not later than July 15 in the year of assessment the county treasurer shall mail to the taxpayer a statement of tax due on class 2a property. The taxes shall be due on the last day of August. Taxes remaining unpaid after the due date shall be deemed delinquent, and a penalty of eight percent shall be assessed and collected as part of the unpaid taxes. On September 10 the county treasurer shall make a list of taxes remaining unpaid and shall certify the list immediately to the clerk of district court, who shall issue warrants to the sheriff for collection.

Subd. 4. Any person who claims that his class 2a property has been unfairly or unequally assessed, or that such property has been assessed at a valuation greater than its real or actual value, or that the tax levied against the same is illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so levied, may have the validity of his claim, defense or objection determined by the district court of the county in which the tax is levied by filing a petition for such determination, in the office of the clerk of the district court on or before the first day of September of the year in which such tax becomes payable.

Subd. 5. Payment of the tax shall be a condition precedent to the filing of a petition for review by the district court unless the court permits the petition to be filed without payment pursuant to section 277.011, subdivision 3. The petitioner, upon ten days notice to the county attorney and to the county auditor, given at least ten days prior to the last day of August, may apply to the court for permis-

MINNESOTA STATUTES 1975 SUPPLEMENT

274.19 ASSESSMENTS; REVIEW, CORRECTION

sion to file the petition without such payment.

Subd. 6. If the local board of review or equalization or the county board of equalization change the assessor's valuation of class 2a property, the change shall be transmitted to the county auditor, who shall immediately recompute the tax and advise the treasurer of the corrected tax. If the property is entitled to homestead classification and tax credit pursuant to section 273.13, subdivision 16, the auditor shall also take appropriate action to reflect the reduction in tax.

Subd. 7. The tax assessed on class 2a property shall be deemed to be a personal property tax and laws relating to assessment, review, and collection of personal property taxes shall be applicable to this tax, if not inconsistent with provisions in Laws 1975, Chapter 376.

[1975 c 376 s 2]

(NOTE: Laws 1975, Chapter 376, Section 3, reads as follows:

"Sec. 3. This act is effective for taxes payable in 1976 and subsequent years.")

CHAPTER 275. TAXES; LEVY, EXTENSION

Sec.		Sec.	
275.124	Report of certified levy.	275.51	Levy limits.
275.125	Tax levy, school districts.	275.52	Tax limitation increases and decreases.
275.126	Repealed.	275.53	Governing census.
275.29	Abstracts to commissioner of revenue.	275.59	Governmental subdivisions under 2,500 population; exemption from levy limits.
275.48	Additional tax levies in certain municipalities.		
275.50	Levy limits; definitions.		

275.124 Report of certified levy.

Prior to March 1 of each year, each county auditor shall report to the commissioner of education on forms furnished by the commissioner, the amount of the certified levy made by each school district within the county which has taxable property. The reports shall also contain the amount payable to each district pursuant to section 124.03.

[1975 c 162 s 40]

275.125 Tax levy, school districts.

[For text of subd 1, see M.S.1974]

Subd. 2a. (1) In 1975, a school district may levy for all general and special school purposes, an amount equal to the amount raised by the 1974 adjusted assessed valuation of the district times the number of mills, not to exceed 29, that bears the same relation to 29, as the greater sum computed pursuant to section 124.212, subdivision 7b, clause (2), bears to \$960.

(2) In 1976, a school district may levy for all general and special school purposes, an amount equal to the amount raised by the 1975 adjusted assessed valuation of the district times the number of mills, not to exceed 29, that bears the same relation to 29, as the sum of the greater sum computed pursuant to section 124.212, subdivision 7b, clause (2), and the greater of (a) five-sixths of the difference that results when such greater sum is subtracted from \$1015, or (b) \$55, bears to \$1015.

(3) For any district levying less than the maximum levy allowable in clauses (1) and (2), beginning with the levy certified in 1976, payable in 1977, the foundation aid to the district for the 1977-1978 and subsequent school years, calculated pursuant to section 124.212, shall be reduced by the amount of the difference between the actual levy and the maximum levy allowable under clauses (1) and (2). In the application of this clause, the maximum levy allowable under clauses (1) and (2) shall be reduced by any reduction of this levy which is required by section 275.125, subdivision 9 or any other law.