

CHAPTER 273

TAXES; LISTING, ASSESSMENT

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273.01 LISTING AND ASSESSMENT, TIME. All real property subject to taxation shall be listed and at least one-fourth of the parcels listed shall be appraised each year with reference to their value on January 2 preceding the assessment so that each parcel shall be reappraised at maximum intervals of four years. All real property becoming taxable in any year shall be listed with reference to its value on January 2 of that year. Except for the corrections permitted herein, all real property assessments shall be completed two weeks prior to the date scheduled for the local board of review or equalization and no valuations entered thereafter shall be of any force and effect. In the event a valuation and classification is not placed on any real property by the dates scheduled for the local board of review or equalization the valuation and classification determined in the preceding assessment shall be continued in effect and the provisions of section 273.13 shall, in such case, not be applicable, except with respect to real estate which has been constructed since the previous assessment. The county assessor or any assessor in any city of the first class may either before or after the dates specified herein correct any errors in valuation of any parcels of property, that may have been incurred in the assessment; provided, that in the case of such correction it increases the valuation of any parcel of property, the assessor shall notify the owner of record or the person to whom the tax statement is mailed. Not more than

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two percent of the total number of parcels in his jurisdiction may be corrected after the dates specified herein and in the event of any corrections in excess of the authorized number of such corrections, all corrections shall be void. Real property containing iron ore, the fee to which is owned by the state of Minnesota, shall, if leased by the state after January 2 in any year, be subject to assessment for that year on the value of any iron ore removed under said lease prior to January 2 of the following year. Personal property subject to taxation shall be listed and assessed annually with reference to its value on January 2; and, if acquired on that day, shall be listed by or for the person acquiring it.

[*RL s 802; 1945 c 485 s 1; Ex1959 c 70 art 1 s 1; 1965 c 624 s 1; 1969 c 709 s 1; 1971 c 564 s 5; 1975 c 437 art 8 s 2*] (1984)

273.011 [Repealed, 1977 c 423 art 2 s 20]

NOTE: Section 273.011, Subdivision 4, was also amended by Laws 1977, Chapter 434, Section 4, to read:

"Subd. 4. **Base tax.** (a) Except as provided in clauses (b) and (c), the term "base tax" means the ad valorem tax legally due with respect to "qualified property" in the year preceding the year in which the "qualified home owner" thereof attains such status prior to June 1, unless such "qualified home owner" qualified for such status at an earlier date by reason of subdivision 2, clause (a) (ii); provided that where such status is attained on or after June 1, except as provided in the preceding sentence, the "base tax," notwithstanding the provisions of subdivision 5, shall be the "ad valorem tax" legally due in such year.

(b) In the case of property purchased by a person 65 years of age or older for homestead purposes with title held as provided in this section, the "base tax" shall be the tax which would have been due in the year following the year in which the property was purchased, computed as if the property had been homesteaded on January 2 of the year purchased.

(c) In the case of property constructed for homestead purposes by a person 65 years of age or older with title held as provided in this section, the "base tax" shall be the tax which is due in the year following the year in which the property was substantially completed and homesteaded as of January 2."

273.012 [Repealed, 1977 c 423 art 2 s 20]

NOTE: Section 273.012, Subdivisions 2 and 3, were also amended by Laws 1977, Chapter 434, Section 5 and Laws 1977, Chapter 386, Section 1, respectively, to read as follows:

"Subd. 2. Where the "current tax" on "qualified property" is in excess of the "base tax" as established by the present "qualified home owner" on such property, there shall be allowed to the "qualified home owner" thereof a credit equal to the excess of current tax over base tax times the percentage specified in subdivision 3 as hereinafter provided under chapter 290. In the event that a "qualified home owner" entitled to the credit provided herein dies prior to the receipt thereof, his surviving spouse shall be entitled to such credit. If there be no spouse surviving him, the right to such credit shall lapse.

Subd. 3. The percentage of the excess of current tax over the base tax allowed as a credit shall be 100 percent for incomes up to and including \$10,000 and shall decline 5 percentage points for each additional \$500 of income or portion thereof over \$10,000. "Income" means income of the qualified homeowner and spouse domiciled in the same homestead as defined in section 290A.03, subdivision 3."

273.015 TAX COMPUTED TO NEAREST EVEN NUMBERED CENT. Subdivision 1. All tax page items computed by the county auditor for collection by the county treasurer, shall be adjusted individually and in their aggregate to the nearest even numbered cent. Further, all items which are certified to the county auditor for collection by the county treasurer shall be first adjusted to the nearest even numbered cent by the governmental subdivision which submits such certifications. For the purposes of this section whole odd numbered cents shall be adjusted to the next higher even numbered cent.

Subd. 2. MS 1971 [Expired]
[1961 c 414 s 1,2]

273.02 OMITTED PROPERTY. Subdivision 1. **Discovery.** If any real or personal property be omitted in the assessment of any year or years, and the property thereby escape taxation, or if any real property be undervalued by reason of failure to take into consideration the existence of buildings or improvements thereon, or be erroneously classified as a homestead, when such omission, undervaluation or erroneous classification is discovered the county auditor shall in the case of omitted property en-

ter such property on the assessment and tax books for the year or years omitted, and in the case of property undervalued by reason of failure to take into consideration the existence of buildings or improvements thereon, or property erroneously classified as a homestead, shall correct the valuation or classification thereof on the assessment and tax books; and he shall assess the property, and extend against the same on the tax list for the current year all arrearage of taxes properly accruing against it, including therein, in the case of personal property taxes, interest thereon at the rate of seven percent per annum from the time such taxes would have become delinquent, when the omission was caused by the failure of the owner to list the same. If any tax on any property liable to taxation is prevented from being collected for any year or years by reason of any erroneous proceedings, undervaluation by reason of failure to take into consideration the existence of buildings or improvements, erroneous classification as a homestead, or other cause, the amount of such tax which such property should have paid shall be added to the tax on such property for the current year.

Subd. 2. **Limitation.** Nothing in Laws 1943, Chapter 632, as amended shall authorize the county auditor to enter omitted property on the assessment and tax books more than six years after the assessment date of the year in which the property was originally assessed or should have been assessed and nothing in Laws 1943, Chapter 632, as amended, shall authorize the county auditor to correct the valuation or classification of real property as herein provided more than one year after December 1 of the year in which the property was assessed or should have been assessed.

Subd. 3. **What rights not affected.** Nothing in Laws 1943, Chapter 632, shall affect any rights in undervalued or erroneously classified property, acquired for value in good faith prior to the correction of the assessed value thereof by the county auditor as provided in this section. Any person whose rights are adversely affected by any action of the county auditor as provided in this subdivision may apply for a reduction of the assessed valuation under the provisions of section 270.07, relating to the powers of the commissioner of revenue.

Subd. 4. **Iron ore.** Newly discovered iron ore shall be entered on the assessment books for the six years immediately preceding the year of discovery and taxed as omitted property. The tax on such omitted property shall be determined by applying the rates of levy for the respective years in which the property was omitted.

Subd. 5. Any taxpayer having paid real estate taxes on valuations of iron ore, considered to be commercially mineable, which was believed to have existed, and was subsequently determined not to exist, may apply to the commissioner of revenue for a refund of taxes paid thereon, as provided herein. Such application for refund shall be filed in the year in which it is determined that the iron ore does not exist. No refund shall be made for taxes paid or payable more than six years previous to the date of said application. The refunds shall be paid from the special fund established in subdivision 6, and so much as is needed to pay such refunds is hereby appropriated.

Subd. 6. The taxes collected in accordance with subdivision 4 shall be transmitted by the county treasurer to the state treasurer and deposited in a special fund. There shall be paid from this special fund the amount of refunds determined in accordance with subdivision 5. In the event the amount in such fund is not sufficient to pay such refunds, the refunds shall be paid as soon as sufficient amounts are available in the fund.

The balance in such fund shall be distributed at the end of each fiscal year to the iron range resources and rehabilitation board account.

[*RL s 803; 1943 c 632 s 1; 1945 c 415 s 1; 1965 c 624 s 7; 1973 c 582 s 3; 1974 c 556 s 10-12; 1975 c 271 s 6; 1977 c 423 art 10 s 1*] (1985)

273.03 REAL ESTATE; ASSESSMENT; METHOD. Subdivision 1. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation may be appended to the personal property assessment book. The assessment books and blanks for real and personal property shall be in readiness for delivery to the assessors on or before the first Monday in December of each year.

The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of revenue for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$10 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of 7 1/2 cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

Subd. 2. Any county in this state which employs a county assessor who maintains in his office a unit card ledger system or similar system of real estate and the market and assessed valuations ascertained by him affecting such real estate, and which county has established an electronic data processing system or similar system to perform the processing of assessment and tax accounting, may discontinue the preparation of assessment books as provided in subdivision 1. The election to discontinue the preparation of assessment books as defined in subdivision 1 shall be made by the county auditor with the written approval of the commissioner of revenue.

Subd. 3. All laws or parts of laws, now or hereafter effective, not inconsistent with sections 273.03, 273.17, 274.04, 274.05, 275.28, and 276.01, as amended, shall continue in full force and effect.

[1905 c 86; 1913 c 503; 1917 c 297; 1921 c 86; 1947 c 331 s 1; 1963 c 781 s 1; 1965 c 624 s 2; 1969 c 709 s 2; 1973 c 582 s 3; 1975 c 339 s 8; 1975 c 437 art 8 s 3] (1986)

273.04 ASSESSORS, COMPENSATION. In cities other than cities of the first class and cities having home rule charters authorizing compensation in excess of that permitted by this section which are situated in counties having not less than 450,000 inhabitants and an assessed valuation, including money and credits, of more than \$450,000,000, the assessor and each deputy assessor shall be entitled to a rate of compensation established by the governing body, of not less than \$7.50 and not more than \$12.50 for each days service necessarily rendered by him, not exceeding 120 days in any one year, and mileage for each mile necessarily traveled by him in going to and returning from the county seat of such county to attend any meeting of the assessors of such county which may be legally called by the commissioner of revenue and also for each mile necessarily traveled by him in making his return of assessment to the proper officer of such county. When the county auditor shall direct an assessor to perform work additional to the work performed within the 120-day period, the assessor shall be paid for such additional work at the rate of \$1.20 per hour, but not to exceed \$200 in addition to the compensation hereinbefore provided. When the county auditor shall instruct an assessor to perform work in addition to the 120-day period and where the assessor has exceeded an amount of \$200 in addition to the compensation provided for work performed outside of the 120-day period, such assessor shall be reimbursed at the rate of \$1.20 per hour by the county auditor from county funds.

The duties of the assessor in such cities shall be as now prescribed by law.

[1935 c 118 s 1,2; 1941 c 248 s 1; 1947 c 388 s 1; 1949 c 119 s 111; 1951 c 474 s 1; 1953 c 590 s 1; 1965 c 624 s 3; 1969 c 9 s 67; 1973 c 582 s 3; 1975 c 71 s 2; 1977 c 434 s 6] (1986-1, 1986-2)

273.05 ASSESSORS; APPOINTMENT, TERM, AND OATH. Subdivision 1. **Appointment of town and city assessors.** Notwithstanding any other provision of law all town assessors shall be appointed by the town board, and notwithstanding any charter provisions to the contrary, all city assessors shall be appointed by the city council or other appointing authority as provided by law or charter. Such assessors shall be residents of the state but need not be a resident of the town or city for which they are appointed. They shall be selected and appointed because of their knowledge and training in the field of property taxation. The term of all town and statutory city assessors shall expire on December 31, 1968. Thereafter all town and statutory city assessors shall be appointed for indefinite terms. Vacancies in the office of town or city assessor shall be filled within 90 days by appointment of the respective appointing authority indicated above. If the vacancy is not filled within 90 days, the office shall be terminated. When a vacancy in the office of town or city assessor is not filled by appointment, and it is imperative that the office of assessor be filled, the county auditor shall appoint some resident of the county as assessor for such town or city. The county au-

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ditor may appoint the county assessor as assessor for such town or city, in which case the town or city shall pay to the county treasurer the amount determined by the county auditor to be due for the services performed and expenses incurred by the county assessor in acting as assessor for such town or city. The term of any town or statutory city assessor in a county electing in accordance with section 273.052 shall be terminated as provided in section 273.055.

Subd. 2. Oath of assessors. Every person elected or appointed to the office of assessor, at or before the time of receiving the assessment books, shall take and subscribe an oath that he will be diligent, faithful, and impartial in performance of the duties enjoined on him by law. Failure to take the oath within the time prescribed shall be deemed a refusal to serve.

[*RL s 805; 1963 c 799 s 1; 1965 c 254 s 2; 1967 c 282 s 1; 1969 c 823 s 1; 1969 c 989 s 6; 1973 c 123 art 5 s 7; 1977 c 434 s 7,8*] (1987)

273.051 CITY ASSESSORS, TERM. The term of elected city assessors shall not expire until a vacancy occurs in the office or upon the completion of the present term for which an assessor is elected. Thereafter the term of such city assessors shall be for the period provided in the charter. The terms of all other city assessors shall continue as provided by charter or as otherwise provided by statute. The term of any city assessor in a county electing in accordance with section 273.052 shall be terminated as provided in section 273.055.

[*1965 c 254 s 3; 1969 c 989 s 7*]

273.052 APPOINTMENT; APPLICATION. Any county in the state of Minnesota, notwithstanding any other provision of law to the contrary, is hereby authorized and empowered to provide for the assessment of all taxable property in the county by the county assessor.

This section shall not apply to Ramsey county, or property assessable in cities whose assessor has the powers of a county assessor pursuant to section 273.063, or property which is by law assessed by the commissioner of revenue.

[*1969 c 989 s 1; 1973 c 123 art 5 s 7; 1973 c 582 s 3; 1974 c 435 art 5 s 1*]

273.053 ASSESSMENT; EXPENSES. Any county electing in accordance with section 273.052 is authorized and empowered to appropriate sufficient money to defray the expenses of making a proper assessment of all property in such county for the purpose of general taxation. The county board shall by resolution authorize the county assessor to employ such additional deputies, clerks, fieldmen, appraisers, and employees as it may deem necessary for the proper performance of the duties of the office of county assessor; such expenditure to include the hiring of experts in property valuation for any period deemed necessary, the payment of the transportation expense of such experts or other employees in traveling from place to place in the county, and generally any expense reasonably and directly tending to the procurement of a fair and true assessment of property within such county; but all such shall be made under the supervision of, and with the consent of, the county assessor.

[*1969 c 989 s 2*]

273.054 DUTIES AND POWERS OF ASSESSOR. A county assessor appointed in an electing county shall have all the duties and powers provided by statute, except those inconsistent with Laws 1969, Chapter 989.

[*1969 c 989 s 3*]

273.055 RESOLUTION TO APPOINT ASSESSOR; TERMINATION OF LOCAL ASSESSOR'S OFFICE. The election to provide for the assessment of property by the county assessor as provided in section 273.052 shall be made by the board of county commissioners by resolution. Such resolution shall be effective at the second assessment date following the adoption of the resolution. Notwithstanding any other provisions contained in any other section of law or charter, the office of all township and city assessors in such county shall be terminated 90 days before the assessment date at which the election becomes effective, except that if part of such taxing district is located in a county not electing to have the county assessor assess all property as provided in section 273.052, the office will continue but shall apply only to such property in a non-electing county.

No township or city assessor in another county shall assess any property in an electing county, but shall turn over all tax records relating to property to the county assessor 90 days before the assessment date at which the county's election becomes effective.

[1969 c 989 s 4; 1973 c 123 art 5 s 7]

273.056 REVOCATION OF COUNTY ASSESSOR'S ELECTION; LOCAL ASSESSORS. If after electing in accordance with section 273.055, the board of county commissioners shall determine that the interests of the county may be better served through valuation by local assessors, it may revoke the election. Such revocation may not be made within four years after the election. In the event of revocation, it shall be effective at the second assessment date following such revocation. The offices of all township and city assessors shall be filled as provided by charter or law 90 days before such effective date.

[1969 c 989 s 5; 1973 c 123 art 5 s 7]

273.06 DEPUTY ASSESSORS. Any assessor who deems it necessary to enable him to complete the listing and valuation of the property of his town or district within the time prescribed, with the approbation of the county auditor, may appoint a well-qualified citizen of his town or district to act as his assistant or deputy, and may assign to him such portion of his district as he thinks proper. Each assistant so appointed, after taking the required oath, shall perform, under the direction of the assessor, all the duties imposed upon assessors by this chapter.

[RL s 806; 1977 c 434 s 9] (1988)

273.061 ESTABLISHMENT OF OFFICE FOR EACH COUNTY. Subdivision 1. **Office created; appointment, qualifications.** Every county in this state shall have a county assessor. The county assessor shall be appointed by the board of county commissioners and shall be a resident of this state. He shall be selected and appointed because of his knowledge and training in the field of property taxation and appointment shall be approved by the commissioner of revenue before the same shall become effective. Upon receipt by the county commissioners of the commissioner of revenue's refusal to approve an appointment, the term of the appointee shall terminate at the end of that day.

Subd. 2. **Term; vacancy.** (a) The terms of county assessors appointed under this section shall commence January 1, 1967, and shall expire December 31, 1970. The next term shall begin January 1, 1971, and end December 31, 1972. The succeeding terms shall be four years. When any vacancy in the office occurs, the board of county commissioners, within 30 days thereafter, shall fill the same by appointment for the remainder of the term, following the procedure prescribed in subdivision 1. The term of the county assessor may be terminated by the board of county commissioners at any time, on charges of inefficiency or neglect of his duty by the commissioner of revenue. If the board of county commissioners does not intend to reappoint a county assessor who has been certified by the state board of assessors, the board shall present written notice to the county assessor not later than 90 days prior to the termination of his term, it does not intend to reappoint him. If written notice is not timely made to the county assessor, he will automatically be reappointed by the board of county commissioners.

(b) In the event of a vacancy in the office of county assessor, through death, resignation or other reasons, the deputy (or chief deputy, if more than one) shall perform the functions of the office. If there is no deputy, the county auditor shall designate a person to perform the duties of the office until an appointment is made as provided in clause (a). Such person shall perform the duties of the office for a period not exceeding 30 days during which the county board must appoint a county assessor. Such 30 day period may, however, be extended by written approval of the commissioner of revenue.

Subd. 3. **Oath.** Every county assessor, before entering upon his duties, shall take and subscribe the oath required of public officials.

Subd. 4. **Assistants.** With the approval of the board of county commissioners, the county assessor may employ one or more assistants and sufficient clerical help to enable him to perform the duties of his office.

Subd. 5. Offices; supplies. The board of county commissioners shall provide suitable office space and equipment at the county seat for the county assessor, his assistants and clerical help, and shall furnish such books, maps, stationery, postage and supplies as may be necessary for the discharge of his duties of the office.

Subd. 6. Salaries; expenses. The salaries of the county assessor and his assistants and clerical help, shall be fixed by the board of county commissioners and shall be payable in monthly installments out of the general revenue fund of the county. In counties with a population of less than 50,000 inhabitants, according to the then last preceding federal census, the board of county commissioners shall not fix the salary of the county assessor at an amount below the following schedule:

- In counties with a population of less than 6,500, \$5,900;
- In counties with a population of 6,500 but less than 12,000, \$6,200;
- In counties with a population of 12,000 but less than 16,000, \$6,500;
- In counties with a population of 16,000 but less than 21,000, \$6,700;
- In counties with a population of 21,000 but less than 30,000, \$6,900;
- In counties with a population of 30,000 but less than 39,500, \$7,100;
- In counties with a population of 39,500 but less than 50,000, \$7,300;
- In counties with a population of 50,000 or more, \$8,300.

In addition to their salaries, the county assessor and his assistants shall be allowed their expenses for reasonable and necessary travel in the performance of their duties, including necessary travel, lodging and meal expense incurred by them while attending meetings of instructions or official hearings called by the commissioner of revenue. These expenses shall be payable out of the general revenue fund of the county, and shall be allowed on the same basis as such expenses are allowed to other county officers.

Subd. 7. Division of duties between local and county assessor. The duty of the duly appointed local assessor shall be to view and appraise the value of all property as provided by law, but all the book work shall be done by the county assessor, or his assistants, and the value of all property subject to assessment and taxation shall be determined by the county assessor, except as otherwise hereinafter provided.

NOTE: Laws 1971, Chapter 434, Section 5, reads as follows:

"Sec. 5. This act shall not apply to cities or villages whose assessors have the powers and duties of a county assessor pursuant to Minnesota Statutes, Section 273.063."

Subd. 8. Powers and duties. The county assessor shall have the following powers and duties:

(1) He shall call upon and confer with the township and city assessors in his county, and advise and give them the necessary instructions and directions as to their duties under the laws of this state, to the end that a uniform assessment of all real property in the county will be attained.

(2) He shall assist and instruct the local assessors in the preparation and proper use of land maps and record cards, in the property classification of real and personal property, and in the determination of proper standards of value.

(3) He shall keep the local assessors in his county advised of all changes in assessment laws and all instructions which he receives from the commissioner of revenue relating to their duties.

(4) He shall attend all county seat instructional meetings of the local assessors of his county called by the commissioner of revenue, and shall assist the representatives of the commissioner in conducting those meetings.

(5) He shall have authority to require the attendance of groups of local assessors at sectional meetings called by him for the purpose of giving them further assistance and instruction as to their duties.

(6) He shall immediately commence the preparation of a large scale topographical land map of the county, in such form as may be prescribed by the commissioner of revenue, showing thereon the location of all railroads, highways and roads, bridges, rivers and lakes, swamp areas, wooded tracts, stony ridges and other features which

might affect the value of the land. Appropriate symbols shall be used to indicate the best, the fair and the poor land of the county. For use in connection with the topographical land map, he shall prepare and keep available in his office tables showing fair average minimum and maximum market values per acre of cultivated, meadow, pasture, cut-over, timber and waste lands of each township. He shall keep the map and tables available in his office for the guidance of town assessors, boards of review, and the county board of equalization.

(7) He shall also prepare and keep available in his office for the guidance of town assessors, boards of review and the county board of equalization, a land valuation map of the county, in such form as may be prescribed by the commissioner of revenue. This map, which shall include the bordering tier of townships of each county adjoining, shall show the average market value per acre, both with and without improvements, as finally equalized in the last biennial assessment of real estate, of all land in each town or unorganized township which lies outside the corporate limits of cities.

(8) He shall regularly examine all conveyances of land outside the corporate limits of cities of the first and second class, filed with the county recorder of his county, and keep a file, by descriptions, of the considerations shown thereon. From the information obtained by comparing the considerations shown with the market values assessed, he shall make recommendations to the county board of equalization of necessary changes in individual assessments or aggregate valuations.

(9) He shall prepare annually and keep available in his office for the guidance of boards of review and the county board of equalization, a table showing the market value per capita of all personal property in each assessment district in the county as finally equalized in the last previous assessment of personal property. For the guidance of the county board of equalization, he shall also add to the table the market value per capita of all personal property of each assessment district for the current year as equalized by the local board of review.

(10) He shall familiarize himself with the values of the different items of personal property so that he will be in a position when called upon to advise the boards of review and the county board of equalization concerning property, market values thereof.

(11) While the county board of equalization is in session, he shall give it every possible assistance to enable it to perform its duties. He shall furnish the board with all necessary charts, tables, comparisons and data which it requires in its deliberations, and shall make whatever investigations the board may desire.

(12) At the request of either the board of county commissioners or the commissioner of revenue, he shall investigate applications for reductions of valuation and abatements and settlements of taxes, examine the real or personal property involved, and submit written reports and recommendations with respect to the applications, in such form as may be prescribed by the board of county commissioners and commissioner of revenue.

(13) He shall make diligent search each year for real and personal property which has been omitted from assessment in his county, and report all such omissions to the county auditor.

(14) He shall render such other services pertaining to the assessment of real and personal property in his county as are not inconsistent with the duties set forth in this section, and as may be required of him by the board of county commissioners or by the commissioner of revenue.

Subd. 9. Additional general duties. Additional duties of the county assessor shall be as follows: (a) to make all assessments, based upon the appraised values reported to him by the local assessors or his assistants and his own knowledge of the value of the property assessed; (b) to personally view and determine the value of any property which because of its type or character may be difficult for the local assessor to appraise; (c) to make all changes ordered by the local boards of review, relative to the assessed value of the property of any individual, firm or corporation after notice has been given and hearings held as provided by law. A local board of review shall have the power to reduce assessments upon petition of the taxpayer but the total of such adjustments shall not reduce the aggregate assessment made by the county assessor by more than one percent of said aggregate assessment. If the total of such adjustments would lower the aggregate assessments made by the county assessor by

more than one percent, none of such adjustments shall be allowed. The assessor shall correct any clerical errors or double assessments discovered by the board of review without affecting the one percent referred to above; (d) to enter all assessments in the assessment books, furnished him by the county auditor, with each book and the tabular statements for each book in correct balance; (e) to prepare all assessment cards, charts, maps and any other forms prescribed by the commissioner of revenue; (f) to attend the meeting of the county board of equalization; to investigate and report on any assessment ordered by said board; to enter all changes made by said board in the assessment books and prepare the abstract of assessments for the commissioner of revenue; to enter all changes made by the state board of equalization in the assessment books; to deduct all exemptions authorized by law from each assessment and certify to the county auditor the taxable value of each parcel of land, as described and listed in the assessment books by the county auditor, and the taxable value of the personal property of each person, firm, or corporation assessed; (g) to investigate and make recommendations relative to all applications for the abatement of taxes or applications for the reduction of the assessed valuation of any property; (h) to perform all other duties relating to the assessment of property for the purpose of taxation which may be required of him by the commissioner of revenue.

Subd. 10. Assessor in unorganized territory. In counties having unorganized territory divided into one or more assessment districts, the board of county commissioners may appoint the county assessor for all such districts. In such case the assessor shall receive no compensation for performing the duties of assessor. He shall, however, be allowed his expenses for reasonable and necessary travel in the performance of his duties. Such expenses shall be payable out of the general revenue fund of the county.

Subd. 11. Additional specific duties. The county assessor shall notify the county auditor when qualified property, as defined in section 273.011, for which the credit provided for in section 273.012 is claimed loses its status as qualified property.

[*Ex 1967 c 32 art 8 s 1; 1969 c 9 s 68,69; 1969 c 498 s 1; 1971 c 434 s 4; 1973 c 123 art 5 s 7; 1973 c 582 s 3; 1974 c 18 s 1; 1974 c 567 s 1; 1975 c 301 s 3; 1975 c 339 s 8; 1975 c 437 art 1 s 32; 1976 c 181 s 2; 1977 c 434 s 10*]

273.062 VALUATION AND ASSESSMENT OF PERSONAL PROPERTY. The county assessor, or city assessor in a city with population of 30,000 or more shall value and assess all personal property. He shall make an alphabetical list of the names of all persons in his town or district liable to an assessment of personal property, and shall call at the office or place of business or residence of each person required by this chapter to list property, and shall list his name, and shall require each person to make and deliver a correct list and statement of such property, according to the prescribed form, which shall be subscribed and sworn to by the person listing; and the assessor shall thereupon determine the value of the property in such statement, and enter the same in his assessment books, opposite the name of the person assessed, with the name and post-office address of the person listing the property; and, if such person reside in a city, the street and number, or other brief description, of his residence or place of business. If any property is listed or assessed on or after the last Monday in February, and before the return of the assessor's books, the same shall be as legal and binding as if listed and assessed before that time.

Such county or city assessor shall have power and authority to summon witnesses to appear and give testimony, and to produce books, records, papers and documents relating to the listing of personal property.

[*Ex 1967 c 32 art 8 s 9; 1969 c 709 s 3; 1973 c 123 art 5 s 7*]

273.063 APPLICATION; LIMITATIONS. The provisions of Extra Session Laws 1967, Chapter 32, Article 8, shall apply to all counties except Ramsey county. The following limitations shall apply as to the extent of the county assessors jurisdiction:

In counties having a city of the first class, the powers and duties of the county assessor within such city shall be performed by the duly appointed city assessor. In all other cities having a population of 30,000 persons or more, according to the last preceding federal census, except in counties having a county assessor on January 1, 1967, the powers and duties of the county assessor within such cities shall be performed by the duly appointed city assessor, provided that the county assessor shall retain the supervisory duties contained in section 273.061, subdivision 8.

[*Ex 1967 c 32 art 8 s 10; 1973 c 123 art 5 s 7; 1974 c 435 art 5 s 2*].

273.064 EXAMINATION OF LOCAL ASSESSOR'S WORK; COMPLETION OF ASSESSMENTS. The county assessor shall examine the assessment appraisal records of each local assessor anytime after January 15 of each year and shall immediately give notice in writing to the governing body of said district of any deficiencies in the assessment procedures with respect to the quantity of or quality of the work done as of that date and indicating corrective measures to be undertaken and effected by the local assessor not later than 30 days thereafter. If, upon re-examination of such records at that time, the deficiencies noted in the written notice previously given have not been substantially corrected to the end that a timely and uniform assessment of all real property in the county will be attained, then the county assessor with the approval of the county board shall collect the necessary records from the local assessor and complete the assessment or employ others to complete the assessment. When the county assessor has completed the assessments, the local assessor shall thereafter resume the assessment function within the district. In this circumstance the cost of completing the assessment shall be charged against the assessment district involved. The county auditor shall certify the costs thus incurred to the appropriate governing body not later than September 1 and if unpaid as of October 10 of the assessment year, the county auditor shall levy a tax upon the taxable property of said assessment district sufficient to pay such costs. The amount so collected shall be credited to the general revenue fund of the county.

[1971 c 434 s 1]

NOTE: Laws 1971, Chapter 434, Section 5, reads as follows:

"Sec. 5. This act shall not apply to cities or villages whose assessors have the powers and duties of a county assessor pursuant to Minnesota Statutes, Section 273.063."

273.065 DELIVERY OF ASSESSMENT APPRAISAL RECORDS; EXTENSIONS. Assessment districts shall complete the assessment appraisal records on or before May 1. The records shall be delivered to the county assessor as of that date and any work which is the responsibility of the local assessor which is not completed by May 1 shall be accomplished by the county assessor or persons employed by him and the cost of such work shall be charged against the assessment district as provided in section 273.064. Extensions of time to complete the assessment appraisal records may be granted to the local assessor by the county assessor if such extension is approved by the county board.

[1971 c 434 s 2]

NOTE: Laws 1971, Chapter 434, Section 5, reads as follows:

"Sec. 5. This act shall not apply to cities or villages whose assessors have the powers and duties of a county assessor pursuant to Minnesota Statutes, Section 273.063."

273.07 [Repealed, 1947 c 531 s 10]

273.071 [Repealed, Ex1967 c 32 art 8 s 12]

273.072 AGREEMENTS FOR JOINT ASSESSMENT. Subdivision 1. Any county and any city or town lying wholly within the county and constituting a separate assessment district may, by agreement entered into under section 471.59 and approved by the commissioner of revenue, provide for the assessment of property in the municipality or town by the county assessor. Any two or more cities or towns constituting separate assessment districts, whether their assessors are elective or appointive, may enter into an agreement under section 471.59 for the assessment of property in the contracting units by the assessor of one of the units or by an assessor who is jointly employed.

Subd. 2. The agreement may provide for the abolition of the office of local assessor in any contracting unit when the assessment of property within it is to be made under the agreement by another assessor. In such case, the office of assessor in that unit shall cease to exist upon the date fixed in the agreement but not before the end of the term of the incumbent, if he is serving for a fixed term, or when an earlier vacancy occurs.

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Subd. 3. When the agreement provides for joint employment of an assessor, he shall be appointed and removed in a manner and shall hold office for such term as is provided in the agreement, notwithstanding charter or other statutory provisions for election or appointment of an assessor for a prescribed term.

Subd. 4. If the agreement is for an indefinite term, it may be terminated on six months notice by either party. Upon the termination of the agreement, whether for a fixed or indefinite term, any office of assessor abolished as a result of the agreement shall be automatically re-established and shall be filled as provided by applicable law or charter.

Subd. 5. Any amount paid to the county for personal services of the county assessor under such an agreement shall be paid into the general revenue fund of the county.

Subd. 6. Agreements made under this section have no effect upon the powers and duties of local boards of review and equalization.

[1959 c 382 s 1; Ex1967 c 32 art 8 s 5,6; 1973 c 123 art 5 s 7; 1973 c 582 s 3]

273.075 INSTRUCTIONAL COURSES FOR ASSESSORS AND DEPUTIES. Personnel employed as assessors or deputies of said assessor may be enrolled in courses approved by the commissioner of revenue and have the tuition for such course paid for from moneys appropriated by Laws 1971, Chapter 931. Such payment shall be made to the University of Minnesota or any other college or institution conducting such an accredited course, provided that such payment may only be made if the application is made by or approved by the taxing district or districts for which the assessor or deputy is employed and the commissioner of revenue.

Two or more taxing districts may join together in enrolling assessors in such approved courses.

[1971 c 931 s 1; 1973 c 582 s 3]

273.08 ASSESSOR'S DUTIES. The assessor shall perform his duties in the manner following. In 1976 and thereafter, he shall actually view, and determine the market value of each tract or lot of real property listed for taxation, including the value of all improvements and structures thereon, opposite each description at maximum intervals of four years and shall enter the value thereof according to the provisions of Laws 1975, Chapter 437, Article 8.

[RL s 808; 1945 c 481 s 1; 1963 c 799 s 2; 1965 c 624 s 4; Ex1967 c 32 art 8 s 7; 1975 c 437 art 8 s 9] (1990)

273.09 [Local, South St. Paul]

273.10 SCHOOL DISTRICTS. When assessing personal property the county assessor shall designate the number of the school district in which each person assessed is liable for tax, by writing the number of the district opposite each assessment in a column provided for that purpose in the assessment book. When the personal property of any person is assessable in several school districts, the amount in each shall be assessed separately, and the name of the owner placed opposite each amount.

[RL s 809; Ex1967 c 32 art 8 s 8] (1991)

273.11 VALUATION OF PROPERTY. Subdivision 1. Except as provided in subdivisions 2 and 6 or section 273.17, subdivision 1, all property shall be valued at its market value. In estimating and determining such value, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation, nor shall he adopt as a criterion of value the price for which such property would sell at auction or at a forced sale, or in the aggregate with all the property in the town or district; but he shall value each article or description of property by itself, and at such sum or price as he believes the same to be fairly worth in money. In assessing any tract or lot of real property, the value of the land, exclusive of structures and improvements, shall be determined, and also the value of all structures and improvements thereon, and the aggregate value of the property, including all structures and improvements, excluding the value of crops growing upon cultivated land. In valuing real property upon which there is a mine or quarry, it shall be valued at such price as such property, including the mine or quarry, would sell for a fair, voluntary sale, for cash. In valuing real property which is vacant, the fact that such property is platted shall not be taken into account. An individual lot of such platted property shall not be assessed in excess of the assessment of the land as if it were unplatted until

the lot is improved with a permanent improvement all or a portion of which is located upon the lot, or for a period of three years after final approval of said plat whichever is shorter. When a lot is sold or construction begun, the assessed value of that lot or any single contiguous lot fronting on the same street shall be eligible for reassessment. All property, or the use thereof, which is taxable under sections 272.01, subdivision 2, or 273.19, shall be valued at the market value of such property and not at the value of a leasehold estate in such property, or at some lesser value than its market value.

Subd. 2. (a) The assessor after determining the value of any property shall compare the value with that determined in the preceding assessment. Notwithstanding the provisions of section 273.17, the amount of the increase entered in the current assessment shall not exceed ten percent of the value in the preceding assessment or one-fourth of the total amount of the increase in valuation whichever is greater; the excess shall be entered in a subsequent year or years; provided, however, that if the amount of the increase in market value is

(i) more than ten percent but no more than 20 percent, the excess shall be entered in the following year;

(ii) more than 20 percent but no more than 40 percent, ten percent shall be entered in each subsequent year until the amount remaining to be entered is less than 10 percent in which case the amount remaining will be entered in the next subsequent year; or

(iii) more than 40 percent, the excess shall be entered equally in the three subsequent years.

(b) In the case of property described in section 273.13, subdivisions 6, 7, 7b, 10, 12, 17, 17b and 19, plus all agricultural property and all real estate devoted to temporary and seasonal residential occupancy for recreational purposes which was not subject to the five percent limitation in valuation increase for the 1973 or the 1974 assessment that was previously provided pursuant to Minnesota Statutes 1974, Section 273.11, Subdivision 2, the value to be used for levying the 1976 taxes payable in 1977 shall be set at the average percent of market value used for the respective class of property in the 1976 tax levies in its assessment district if the market value as determined by the assessor pursuant to section 273.11, subdivision 1 exceeds by more than ten percent the limited market value established for that class of property. Such property shall subsequently increase in value for property tax purposes as prescribed in clause (a).

Subd. 3. [Repealed, 1975 c 437 art 8 s 10]

Subd. 4. [Repealed, 1976 c 345 s 3]

Subd. 5. Notwithstanding any other provision of law to the contrary, the limitation contained in subdivisions 1 to 5 shall also apply to the authority of the local board of review as provided in section 274.01, the county board of equalization as provided in section 274.13, the state board of equalization and the commissioner of revenue as provided in section 270.11, 270.12 and 270.16, and any increase effected by these boards over the valuation currently being used in computing taxes shall be added to the previous assessed valuation in annual increments as provided in subdivision 2.

Subd. 6. For purposes of property taxation, the market value of real and personal property installed prior to January 1, 1984, which is a solar, wind, or agriculturally derived methane gas system used as a heating, cooling, or electric power source of a building or structure shall be excluded from the market value of that building or structure if the property is not used to provide energy for sale.

[*RL s 810; Ex1967 c 32 art 7 s 3; 1969 c 574 s 1; 1969 c 990 s 1; 1971 c 427 s 1; 1971 c 489 s 1; 1971 c 831 s 1; 1973 c 582 s 3; 1973 c 650 art 23 s 1-4; 1974 c 556 s 14; 1975 c 437 art 8 s 4-6; 1976 c 2 s 93; 1976 c 345 s 1; 1977 c 423 art 4 s 4; 1978 c 786 s 10,11*] (1992)

273.1101 VALUATION, TERMINOLOGY IN STATUTES, LAWS OR CHARTERS. Notwithstanding the provisions of any statute, special law or city charter, all references in such provisions to "true and full" values, relating to the procedure of boards of review and equalization, and to certifications by assessors and other public

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officers, shall be construed as referring to the current market values as determined in assessment.

[1971 c 427 s 23]

273.1102 RATE OF TAX, TERMINOLOGY OF LAWS OR CHARTERS. The rate of property taxation by any political subdivision or other public corporation for any purpose for which any law or charter now provides a maximum tax rate expressed in mills times the assessed value or times the full and true value of taxable property (except any value determined by the state equalization aid review committee) shall not exceed 33 1/3 percent of such maximum tax rate until and unless such law or charter is amended to provide a different maximum tax rate.

[1971 c 427 s 24]

273.1103 NET DEBT, TERMINOLOGY OF LAWS OR CHARTERS. Net debt incurred by any political subdivision or other public corporation for which any law or any charter provision provides a limit expressed as a percentage of the assessed value or the full and true value of taxable property (except any value determined by the state equalization aid review committee) shall not exceed 33 1/3 percent of such limit until and unless such law or charter is amended to provide a different limit.

[1971 c 427 s 25]

273.1104 IRON ORE, VALUE. Subdivision 1. The term value as applied to iron ore in section 273.13, subdivision 2 and in section 273.15 shall be deemed to be three times the present value of future income notwithstanding the provisions of section 273.11. The present value of future income shall be determined by the commissioner of revenue in accordance with professionally recognized mineral valuation practice and procedure. Nothing contained herein shall be construed as requiring any change in the method of determining present value of iron ore utilized by the commissioner prior to the enactment hereof or as limiting any remedy presently available to the taxpayer in connection with the commissioner's determination of present value, or precluding the commissioner from making subsequent changes in the present worth formula.

Subd. 2. On or before October 1 in each year, the commissioner shall send to each person subject to the tax on unmined iron ores and to each taxing district affected, a notice of the assessed valuation of the unmined ores as determined by the commissioner. Said notice shall be sent by mail directed to such person at the address given in the report filed by him and the assessor of such taxing district, but the validity of the tax shall not be affected by the failure of the commissioner of revenue to mail such notice or the failure of the person subject to the tax to receive it.

On the first secular day following the tenth day of October, the commissioner of revenue shall hold a hearing at his office in St. Paul which may be adjourned from day to day. All relevant and material evidence having probative value with respect to the issues shall be submitted at the hearing and such hearing shall not be a "contested case" within the meaning of section 15.0411, subdivision 4. Every person subject to such tax may at such hearing present evidence and argument on any matter bearing upon the validity or correctness of the tax determined to be due from him, and the commissioner of revenue shall review his determination of such tax.

[1971 c 427 s 27; 1973 c 582 s 3; 1977 c 203 s 3]

273.1105 DELAYED VALUATION OF CERTAIN IMPROVEMENTS. Subdivision 1. Notwithstanding other provisions of law dealing with assessed valuation of real property, there shall be no increase in the assessed valuation of a multiple unit residential building based on the improvements made during rehabilitation of the building during the rehabilitation year or any of the five years following the rehabilitation if the building meets the criteria set forth in subdivision 2. After the fifth year following rehabilitation, the building will be valued as are other buildings in the same property class in that taxing district.

Subd. 2. To qualify for valuation pursuant to subdivision 1, the owner of a building shall apply to the assessor prior to commencing a rehabilitation project. The assessor shall approve treatment pursuant to subdivision 1 for a building if: (a) the building is more than 25 years old; (b) the anticipated rehabilitation costs, which are those expenses incurred in the process of renovation, including labor, materials, and management costs, exceed 60 percent of the estimated market value of the building at

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the time when the application is made; (c) the rehabilitation is completed within one year and prior to the January 2 assessment date; (d) the building contains more than three rental units; (e) the building is not used as a hotel or motel in which the rental units are used by tenants for rental periods of less than 30 days; (f) the property is not classified pursuant to Minnesota Statutes, Section 273.13, Subdivisions 17, 17a or 17b; (g) not more than 25 percent of the residential units in the building are subsidized through section 8 of the U.S. Housing Act of 1937, 42 USC 1437(f); and (h) limits the rehabilitation to the original structure.

Subd. 3. Any increase in value of a building approved for treatment pursuant to subdivision 1 which results from a general rise in value of similar buildings of the same class throughout the taxing district or from improvements made to the building which were not part of the rehabilitation program submitted to the assessor for his approval shall be added to the assessed valuation of the building.

Subd. 4. Each assessor who grants the delayed assessment treatment provided in this section shall maintain records of the location and number of the buildings which qualify and the amount of value added by the rehabilitation. The governing body of each municipality in which qualifying property is located shall review that information and evaluate the impact of the program in the municipality, particularly with respect to its effect on the municipality's tax base and mill rate during the course of the program and its completion. This review shall be completed within six months after the delayed assessment of all property subject to the provisions of this section in the municipality has terminated.

Subd. 5. This section is effective for taxes levied in 1978 and thereafter, payable in 1979 and thereafter, and shall expire for taxes levied in 1983, payable in 1984 and thereafter; provided that any project approved prior to the expiration of this section shall continue to receive treatment pursuant to subdivision 1 until the end of the fifth year following the rehabilitation year.

[1978 c 620 s 1,2]

273.111 AGRICULTURAL PROPERTY TAX. Subdivision 1. This section may be cited as the "Minnesota Agricultural Property Tax Law."

Subd. 2. The present general system of ad valorem property taxation in the state of Minnesota does not provide an equitable basis for the taxation of certain agricultural real property and has resulted in inadequate taxes on some lands and excessive taxes on others. Therefore, it is hereby declared to be the public policy of this state that the public interest would best be served by equalizing tax burdens upon agricultural property within this state through appropriate taxing measures.

Subd. 3. Real estate consisting of ten acres or more shall be entitled to valuation and tax deferment under this section only if it is actively and exclusively devoted to agricultural use as defined in subdivision 6 and either (1) is the homestead or thereafter becomes the homestead of a surviving spouse, child, or sibling of the said owner or is real estate which is farmed with the real estate which contains the homestead property, or (2) has been in possession of the applicant, his spouse, parent, or sibling, or any combination thereof, for a period of at least seven years prior to application for benefits under the provisions of Laws 1969, Chapter 1039, or (3) is the homestead of a shareholder in a family farm corporation, notwithstanding the fact that legal title to the real estate may be held in the name of the family farm corporation. "Family farm corporation" for the purpose of this subdivision means a corporation founded for the purpose of farming and owning agricultural land, in which all of the stockholders are members of a family related to each other within the third degree of kindred according to the rules of civil law.

Subd. 4. The value of any real estate described in subdivision 3 shall upon timely application by the owner, in the manner provided in subdivision 8, be determined solely with reference to its appropriate agricultural classification and value notwithstanding sections 272.03, subdivision 8 and 273.11. In determining such value for ad valorem tax purposes the assessor shall not consider any added values resulting from nonagricultural factors.

Subd. 5. The assessor shall, however, make a separate determination of the market value of such real estate. The tax based upon the appropriate mill rate applicable to such property in the taxing district shall be recorded on the property assessment records.

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Subd. 6. Real property shall be considered to be in agricultural use provided that annually: (1) at least 33 1/3 percent of the total family income of the owner is derived therefrom, or the total production income including rental from the property is \$300 plus \$10 per tillable acre; and (2) it is devoted to the production for sale of livestock, dairy animals, dairy products, poultry and poultry products, fur bearing animals, horticultural and nursery stock which is under sections 18.44 to 18.61, fruit of all kinds, vegetables, forage, grains, bees and apiary products by the owner, slough, wasteland, and woodland contiguous to or surrounded by land described in subdivision 3 shall be considered to be in agricultural use if under the same ownership and management.

Subd. 7. [Repealed, 1969 c 1039 s 10]

Subd. 8. Application for deferment of taxes and assessment under this section shall be filed in the year 1969 by July 1 and thereafter by May 1 of the year prior to the year in which said taxes became payable. Any application filed hereunder and granted shall continue in effect for subsequent years until the property no longer qualifies. Such application shall be filed with the assessor of the taxing district in which the real property is located on such form as may be prescribed by the commissioner of revenue. The assessor may require proof by affidavit or otherwise that the property qualifies under subdivisions 3 and 6.

Subd. 8a. Notwithstanding the provisions contained in this subdivision, applications for agricultural tax assessment and deferment with respect to the assessment of January 2, 1968, may be made prior to July 1, 1969, and payment of any taxes otherwise due on May 31, 1969, shall be deferred without penalty until 30 days after notice or rejection of application or after notice of taxes as determined under the new assessment made in accordance with subdivision 4. Any reduction in taxes resulting from the application of this section shall be processed in accordance with section 270.07. Notwithstanding the time limits contained in section 278.01 and section 271.06, subdivision 1, as the case may be, an appeal may be taken to the district court or the tax court within 30 days of any order denying applications filed as provided in this subdivision for reduction in the January 2, 1968 valuations or assessments or of any valuations or assessments made after June 7, 1969.

Subd. 9. When real property which is being, or has been valued and assessed under this section is sold or no longer qualifies under subdivisions 3 and 6, the portion sold shall be subject to additional taxes, in the amount equal to the difference between the taxes determined in accordance with subdivision 4, and the amount determined under subdivision 5, provided, however, that the amount determined under subdivision 5 shall not be greater than it would have been had the actual bona fide sale price of the real property at an arms length transaction been used in lieu of the market value determined under subdivision 5. Such additional taxes shall be extended against the property on the tax list for the current year, provided, however, that no interest or penalties shall be levied on such additional taxes if timely paid, and provided further, that such additional taxes shall only be levied with respect to the last three years that the said property has been valued and assessed under this section.

Subd. 10. The tax imposed by this section shall be a lien upon the property assessed to the same extent and for the same duration as other taxes imposed upon property within this state. The tax shall be annually extended by the county auditor and if and when payable shall be collected and distributed in the manner provided by law for the collection and distribution of other property taxes.

Subd. 11. The payment of special local assessments levied after the date of Extra Session Laws 1967, Chapter 60, for improvements made to any real property described in subdivision 3 together with the interest thereon shall, on timely application as provided in subdivision 8, be deferred as long as such property meets the conditions contained in subdivisions 3 and 6. When such property is sold or no longer qualifies under subdivisions 3 and 6, all deferred special assessments plus interest shall be payable within 90 days. Penalty shall not be levied on any such special assessments if timely paid. If not paid within such 90 days, the county auditor shall include such deferred special assessments plus a 10 percent penalty on the tax list for the current year.

Subd. 12. This section shall be broadly construed to achieve its purpose. The invalidity of any provision shall be deemed not to affect the validity of other provisions.

Subd. 13. This section shall apply to assessments for tax purposes made in 1968 and thereafter.

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Subd. 14. This section shall apply to special local assessments levied after July 1, 1967, and payable in the years thereafter, but shall not apply to any special assessments levied at any time by a county or district court under the provisions of chapter 116A.

[*Ex 1967 c 60 s 1-13; 1969 c 1039 s 1-9; 1973 c 322 s 25; 1973 c 450 s 1; 1973 c 582 s 3; 1976 c 2 s 94,95; 1976 c 134 s 78; 1977 c 307 s 29; 1977 c 423 art 3 s 4*]

273.112 PRIVATE OUTDOOR RECREATIONAL, OPEN SPACE AND PARK LAND TAX. Subdivision 1. This section may be cited as the "Minnesota Open Space Property Tax Law."

Subd. 2. The present general system of ad valorem property taxation in the state of Minnesota does not provide an equitable basis for the taxation of certain private outdoor recreational, open space and park land property and has resulted in excessive taxes on some of these lands. Therefore, it is hereby declared that the public policy of this state would be best served by equalizing tax burdens upon private outdoor, recreational, open space and park land within this state through appropriate taxing measures to encourage private development of these lands which would otherwise have to be provided by governmental authority.

Subd. 3. Real estate shall be entitled to valuation and tax deferment under this section only if it is:

(a) actively and exclusively devoted to golf or skiing recreational use or uses and other recreational uses carried on at such golf or skiing establishment;

(b) five acres in size or more; and

(c) (1) operated by private individuals and open to the public; or

(2) operated by firms or corporations for the benefit of employees or guests; or

(3) operated by private clubs having a membership of 50 or more.

Subd. 4. The value of any real estate described in subdivision 3 shall upon timely application by the owner, in the manner provided in subdivision 6, be determined solely with reference to its appropriate private outdoor, recreational, open space and park land classification and value notwithstanding Minnesota Statutes 1967, Sections 272.03, Subdivision 8, and 273.11. In determining such value for ad valorem tax purposes the assessor shall not consider the value such real estate would have if it were converted to commercial, industrial, residential or seasonal residential use.

Subd. 5. The assessor shall, however, make a separate determination of the market value of such real estate. The tax based upon the appropriate mill rate applicable to such property in the taxing district shall be recorded on the property assessment records.

Subd. 6. Application for deferment of taxes and assessment under this section shall be made at least 60 days prior to January 2 of each year. Such application shall be filed with the assessor of the taxing district in which the real property is located on such form as may be prescribed by the commissioner of revenue. The assessor may require proof by affidavit or otherwise that the property qualifies under subdivision 3.

Subd. 7. When real property which is being, or has been, valued and assessed under this section is sold or no longer qualifies under subdivision 3, the portion sold or the portion which no longer qualifies under subdivision 3 shall be subject to additional taxes, in the amount equal to the difference between the taxes determined in accordance with subdivision 4, and the amount determined under subdivision 5, provided, however, that the amount determined under subdivision 5 shall not be greater than it would have been had the actual bona fide sale price of the real property at an arms length transaction been used in lieu of the market value determined under subdivision 5. Such additional taxes shall be extended against the property on the tax list for the current year, provided, however, that no interest or penalties shall be levied on such additional taxes if timely paid, and provided further, that such additional taxes shall only be levied with respect to the last seven years that the said property has been valued and assessed under this section.

Subd. 8. The tax imposed by this section shall be a lien upon the property assessed to the same extent and for the same duration as other taxes imposed upon property within this state. The tax shall be annually extended by the county auditor and shall be collected and distributed in the manner provided by law for the collection and distribution of other property taxes.

Subd. 9. This section shall apply to assessments for tax purposes made beginning in 1970 used to determine taxes payable in 1971.

[1969 c 1135 s 1; 1973 c 582 s 3]

273.12 ASSESSMENT OF REAL PROPERTY. It shall be the duty of every assessor and board, in estimating and determining the value of lands for the purpose of taxation, to consider and give due weight to every element and factor affecting the market value thereof, including its location with reference to roads and streets and the location of roads and streets thereon or over the same, and to take into consideration a reduction in the acreage of each tract or lot sufficient to cover the amount of land actually used for any improved public highway and the reduction in area of land caused thereby, provided, that in determining the market value of vacant land, the fact that such land is platted shall not be taken into account. An individual lot of such platted property shall not be assessed in excess of the assessment of the land as if it were unplatted until the lot is improved with a permanent improvement all or a portion of which is located upon the lot, or for a period of three years after final approval of said plat whichever is shorter. When a lot is sold or construction begun, the assessed value of that lot or any single contiguous lot fronting on the same street shall be eligible for reassessment. It shall be the duty of every assessor and board, in estimating and determining the value of lands for the purpose of taxation, to consider and give due weight to lands which are comparable in character, quality, and location, to the end that all lands similarly located and improved will be assessed upon a uniform basis and without discrimination and, for agricultural lands, to consider and give recognition to its earning potential as measured by its free market rental rate.

[1927 c 123; 1931 c 224 s 1; 1935 c 237 s 1; 1969 c 574 s 2; 1971 c 427 s 2; 1971 c 489 s 2; Ex1971 c 31 art 23 s 1] (1992-1)

273.121 VALUATION OF REAL PROPERTY, NOTICE. Any county assessor or city assessor having the powers of a county assessor, valuing taxable real property shall in each year notify those persons whose property is to be assessed that year if the person's address is known to the assessor, otherwise the occupant of the property. The notice shall be in writing and shall be sent by ordinary mail at least ten days before the meeting of the local board of review or equalization. It shall contain the amount of the valuation in terms of market value, the assessor's office address, and the dates, places, and times set for the meetings of the local board of review or equalization and the county board of equalization. If such valuation is limited by section 273.11, the notice shall also contain the valuation as limited therein and an explanation, in terms prescribed by the commissioner, of the annual increase in the assessed valuation which may take place pursuant to valuation according to that section. If the assessment roll is not complete, the notice shall be sent by ordinary mail at least ten days prior to the date on which the board of review has adjourned. The assessor shall attach to the assessment roll a statement that the notices required by this section have been mailed. Any such assessor who is not provided sufficient funds from his governing body to provide such notices, may make application to the commissioner of revenue to finance such notices. The commissioner of revenue shall conduct an investigation and if he is satisfied that the assessor does not have the necessary funds, issue his certification to the commissioner of finance of the amount necessary to provide such notices. The commissioner of finance shall issue a warrant for such amount and shall deduct such amount from any state payment to such county or municipality. The necessary funds to make such payments are hereby appropriated. Failure to receive the notice shall in no way affect the validity of the assessment, the resulting tax, the procedures of any board of review or equalization, or the enforcement of delinquent taxes by statutory means.

[Ex1971 c 31 art 23 s 2; 1973 c 492 s 14; 1974 c 363 s 1; 1975 c 437 art 8 s 7]

273.122 FLEXIBLE HOMESTEAD BASE VALUE. Subdivision 1. **Homestead base value.** For 1975 and prior years, the homestead base value shall mean \$12,000 of market value of any property which qualifies as homestead property for assessment purposes. The homestead base value shall be increased in any subsequent assessment year as provided in subdivision 2.

Subd. 2. **Homestead base value index.** In assessment years subsequent to 1975, the homestead base value shall be adjusted pursuant to the homestead base value index. The homestead base value index shall be computed by the equalization aid review committee for each year immediately preceding an assessment year. This index

is computed in the following manner. The annual statewide average market value of homestead property as indicated by bona fide real estate sales during the year shall be divided by the statewide average market value of all homestead property sold in 1974. This quotient is multiplied by 100. For each increase of a full three and one-half points in the index the homestead base value shall be increased \$500 in the following assessment year. On or before December 1 of any year preceding an assessment year the commissioner of revenue shall certify the homestead base value for that year.

[1975 c 437 art 10 s 1]

273.13 CLASSIFICATION OF PROPERTY. Subdivision 1. **How classified.** All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section.

Subd. 2. **Class 1.** Iron ore, whether mined or unmined, shall constitute class 1 and shall be valued and assessed at 50 percent of its value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore which either (a) is mined by underground methods and either placed in stockpile or concentrated and placed in stockpile or (b) is mined by open-pit methods and, in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and is either placed in stockpile for the purpose of concentration in the course of a concentration operation, or is concentrated and placed in stockpile, for three taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, except that if such ore contains phosphorous in excess of .180 percent or is classified in the trade as manganiferous ore, then irrespective of whether it requires such concentration or has been so concentrated it shall be so listed and assessed as if it were unmined ore for five taxable years after being mined only, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes 3, 3b, and 4, as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 15 percent of the market value thereof.

Subd. 2a. **Class 1b.** "Mineral interest", for the purpose of this subdivision, means an interest in any minerals, including but not limited to gas, coal, oil, or other similar interest in real estate, which is owned separately and apart from the fee title to the surface of such real property. Mineral interests which are filed for record in the offices of either the county recorder or registrar of titles pursuant to sections 93.52 to 93.58, constitute class 1b, and shall be taxed as provided in this subdivision unless specifically excluded by this subdivision. A tax of \$.25 per acre or portion of an acre of mineral interest is hereby imposed and is due and payable annually. If an interest filed pursuant to sections 93.52 to 93.58 is a fractional undivided interest in an area, the tax due on the interest per acre or portion of an acre is equal to the product obtained by multiplying the fractional interest times \$.25, computed to the nearest cent. However, the minimum annual tax on any mineral interest is \$2. No such tax on mineral interests is due and payable on the following: (a) Mineral interests valued and taxed under other laws relating to the taxation of minerals, gas, coal, oil, or other similar interests; (b) Mineral interests which are exempt from taxation pursuant to constitutional or related statutory provisions. Tax money received under this subdivision shall be apportioned to the taxing districts included in the area taxed in the same proportion as the surface interest mill rate of a taxing district bears to the total mill rate applicable to surface interests in the area taxed. The tax imposed by this subdivision is not included within any limitations as to rate or amount of taxes which may be imposed in an area to which the tax imposed by this subdivision applies. The tax imposed by this subdivision shall not cause the amount of other taxes levied or to be levied in the area, which are subject to any such limitation, to be reduced in any amount whatsoever. The tax imposed by this section is effective for taxing years beginning January 1, 1975. Twenty percent of the revenues received from the tax imposed by

this section shall be distributed under the provisions of section 362.40.

Subd. 3. Class 2a. All mobile homes, as defined in section 168.011, subdivision 8, shall constitute class 2a and shall be valued and assessed at 40 percent of the market value thereof. The valuation of class 2a property shall be subject to review and the taxes payable thereon in the manner provided in Laws 1975, Chapter 376.

Subd. 4. Class 3. (a) Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas, or petroleum products or mains and pipes used in the distribution of steam or hot or chilled water for heating or cooling buildings, which are fixtures, all agricultural land, except as provided by classes 1, 3b, 3e, all buildings and structures assessed as personal property and situated upon land of the state of Minnesota or the United States government which is rural in character and devoted or adaptable to rural but not necessarily agricultural use shall constitute class 3 and shall be valued and assessed at 33 1/3 percent of the market value thereof, except as provided in clause (b). Except as provided in subdivision 5a, all real property devoted to temporary and seasonal residential occupancy for recreational purposes, and which is not devoted to commercial purposes for more than 200 days in the year preceding the year of assessment, shall be class 3 property and assessed accordingly. For this purpose, property is devoted to commercial use on a specific day if it is used, or offered for use, and a fee is charged for such use.

(b) For taxes assessed in 1977, payable in 1978, agricultural land and real property devoted to temporary and seasonal residential occupancy for recreation purposes which is classified as class 3 shall be assessed at 31 percent of its market value, and for taxes assessed in 1978, payable in 1979 and thereafter, it shall be assessed at 30 percent of its market value.

Subd. 5. [Repealed, Ex1971 c 31 art 22 s 5]

Subd. 5a. Class 3a. Class 3a shall constitute commercial use real property which abuts a lakeshore line and is devoted to temporary and seasonal residential occupancy for recreational purposes but not devoted to commercial purposes for more than 200 days in the year preceding the year of assessment, which includes a portion used as a homestead by the owner, with the following limitations: the area of the property which shall be included in class 3a shall not exceed 100 feet of lakeshore footage for each cabin located on the property, up to a total of 800 feet, and 500 feet in depth measured away from the lakeshore. Class 3a shall be assessed at 18 percent of the market value thereof in 1977, for taxes payable in 1978, and at 16 percent thereafter. The remainder of the parcel shall be classified and assessed according to the provisions of subdivision 4.

Subd. 6. Class 3b. Agricultural land, except as provided by class 1 hereof, and which is used for the purposes of a homestead shall constitute class 3b and shall be valued and assessed at 18 percent of the market value thereof in 1977, for taxes payable in 1978, and at 16 percent thereafter. The property tax to be paid on class 3b property as otherwise determined by law not exceeding 120 acres less any reduction received pursuant to section 273.135, regardless of whether or not the market value is in excess of the homestead base value, shall be reduced by 45 percent of the tax; provided that the amount of said reduction shall not exceed \$325. Valuation subject to relief in 1977 for taxes payable in 1978 shall be limited to 120 acres of land, most contiguous surrounding, or bordering the house occupied by the owner as his dwelling place, and, such other structures as may be included thereon utilized by the owner in an agricultural pursuit. For taxes levied in 1978 payable 1979 and subsequent years, valuation subject to relief shall be limited to 160 acres of land, most contiguous surrounding, or bordering the house occupied by the owner as his dwelling place, and such other structures as may be included thereon utilized by the owner in an agricultural pursuit. If the market value is in excess of the homestead base value, the amount in excess of that sum shall be valued and assessed at 31 percent of its market value in 1977, for taxes payable in 1978, and at 30 percent thereafter. The first \$12,000 market value of each tract of real estate which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, used for the purpose of a homestead shall be exempt from taxation for state purposes; except as specifically provided otherwise by law.

Agricultural land as used herein, and in section 273.132, shall mean contiguous acreage of ten acres or more, primarily used during the preceding year for agricultural purposes. Agricultural use may include pasture, timber, waste, unusable wild land and

land included in federal farm programs.

Real estate of less than ten acres used principally for raising poultry, livestock, fruit, vegetables or other agricultural products, shall be considered as agricultural land, if it is not used primarily for residential purposes.

Subd. 6a. Homestead owned by family farm corporation or partnership. (a) Each family farm corporation and each partnership operating a family farm shall be entitled to class 3b assessment and shall be eligible for the credit provided in subdivision 6 for one homestead occupied by a shareholder or partner thereof who is residing on the land and actively engaged in farming of the land owned by the corporation or partnership. Such a homestead shall not exceed 160 acres, and shall be assessed as provided in subdivision 6, notwithstanding the fact that legal title to the property may be in the name of the corporation or partnership and not in the name of the person residing thereon. "Family farm corporation" and "family farm" shall mean as defined in section 500.24.

(b) In addition to property specified in paragraph (a), any other residences owned by corporations or partnerships described in paragraph (a) which are located on agricultural land and occupied as homesteads by shareholders or partners who are actively engaged in farming on behalf of the corporation or partnership shall also be assessed as class 3b property, and be entitled to the credit provided in subdivision 6, but the property eligible shall be limited to the residence itself and as much of the land surrounding the homestead, not exceeding one acre, as is reasonably necessary for the use of the dwelling as a home, and shall not include any other structures that may be located thereon.

Subd. 7. Class 3c, 3cc. All other real estate and class 2a property, except as provided by classes 1 and 3cc, which is used for the purposes of a homestead, shall constitute class 3c, and shall be valued and assessed at 22 percent of the market value thereof in 1977, for taxes payable in 1978, and at 20 percent thereafter. The property tax to be paid on class 3c property as otherwise determined by law, less any reduction received pursuant to section 273.135, regardless of whether or not the market value is in excess of the homestead base value, shall be reduced by 45 percent of the amount of such tax; provided that the amount of said reduction shall not exceed \$325. If the market value is in excess of the sum of the homestead base value, the amount in excess of that sum shall be valued and assessed at 36 percent of market value in 1977, for taxes payable in 1978, and at 33 1/3 percent thereafter. The first \$12,000 market value of each tract of such real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except as specifically provided otherwise by law. Class 3cc property shall include only real estate which is used for the purposes of a homestead by (a) any blind person, if such blind person is the owner thereof or if such blind person and his or her spouse are the sole owners thereof; or (b) any person (hereinafter referred to as veteran) who: (1) served in the active military or naval service of the United States and (2) is entitled to compensation under the laws and regulations of the United States for permanent and total service-connected disability due to the loss, or loss of use, by reason of amputation, ankylosis, progressive muscular dystrophies, or paralysis, of both lower extremities, such as to preclude motion without the aid of braces, crutches, canes, or a wheelchair, and (3) with assistance by the administration of veterans affairs has acquired a special housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability; or (c) any person who: (1) is permanently and totally disabled and (2) is receiving (i) aid from any state as a result of that disability, or (ii) supplemental security income for the disabled, or (iii) workers' compensation based on a finding of total and permanent disability, or (iv) social security disability, or (v) aid under the federal railroad retirement act of 1937, 45 United States Code Annotated, Section 228b(a)5; which aid is at least 90 percent of the total income of such disabled person from all sources. Class 3cc property shall be valued and assessed at five percent of the market value thereof. Permanently and totally disabled for the purpose of this subdivision means a condition which is permanent in nature and totally incapacitates the person from working at an occupation which brings him an income. The property tax to be paid on class 3cc property as otherwise determined by law, less any reduction received pursuant to section 273.135, regardless of whether or not the market value is in excess of the homestead base value, for all purposes shall be reduced by 45 percent of the amount of such tax; provided that the amount of said reduction shall not exceed \$325. If the market value is in excess of the sum of \$28,000, the amount in excess of that sum shall be valued and assessed at 31 percent in 1977, for taxes payable in 1978 and 30

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percent thereafter, in the case of agricultural land used for a homestead and 36 percent in the case of all other real estate used for a homestead for taxes payable in 1978 and 33 1/3 percent for taxes payable in 1979 and subsequent years.

Subd. 7a. Percentage of market value. Except as otherwise provided for the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33 1/3 percent and 40 percent of the market value thereof, respectively.

Subd. 7b. Class 3f. Class 3f consists of all buildings and appurtenances thereto owned by the occupant and used by him as a permanent residence which are located upon land the title to which is vested in a person or entity other than the occupant. Such buildings shall be valued and assessed as if they were homestead property within the scope of class 3b, 3c, or 3cc, whichever is applicable.

Subd. 7c. Townhouses; common areas. Townhouse property shall be classified and valued as is other property under this section except that the value of the townhouse property shall be increased by the value added by the right to use any common areas in connection with the townhouse development. The common areas of the development shall not be separately taxed. The total value of the townhouse property, including the value added as provided herein, shall have the benefit of homestead treatment or other special classification if the townhouse otherwise qualifies.

Subd. 8. [Repealed, Ex1967 c 32 art 4 s 3]

Subd. 8a. Class 3e. Real estate, rural in character, and used exclusively for the purpose of growing trees for timber, lumber, wood and wood products shall constitute class 3e, and shall be valued and assessed at 20 percent of the market value thereof.

Subd. 9. Class 4. All property not included in the preceding classes shall constitute class 4 and shall be valued and assessed at 43 percent of the market value thereof.

Subd. 10. Homestead of member of U.S. Armed Forces in class 3b or 3c. Real estate actually occupied and used for the purpose of a homestead by a member of the armed forces of the United States, or by a member of his immediate family on or after July 1, 1940, shall, notwithstanding the removal therefrom of such person, while on active duty with the armed forces of the United States or his family under such conditions, be classified in class 3b or 3c, as the case may be, provided, that absence of the owner therefrom is solely by reason of service in the armed forces, and that he intends to return thereto as soon as discharged or relieved from such service, and claims it as his homestead. Every person who, for the purpose of obtaining or aiding another in obtaining any benefit under this subdivision, shall knowingly make or submit to any assessor any affidavit or other statement which is false in any material matter shall be guilty of a felony.

Subd. 11. Assessor may require proof. The assessor may require proof, by affidavit or otherwise of the facts upon which classification as a homestead may be determined under the provisions of subdivisions 6, 7 and 10.

Subd. 12. Real estate purchased for occupancy as a homestead. Real estate purchased for occupancy as a homestead shall be classified in class 3b or 3c, as the case may be, where the purchaser is prevented from obtaining possession on January 2 next following the purchase by reason of federal or state rent control laws or regulations. The assessor shall require proof by affidavit from the purchaser of the existence of facts entitling the purchaser to benefits under this section.

Subd. 13. [Repealed, 1974 c 313 s 1]

Subd. 14. Parking ramps in certain first class cities. In any city of the first class having a population of not more than 400,000 inhabitants that portion of real property which is assessed as a structure upon the land which is used for the sole purpose of a motor vehicle public parking ramp garage and purposes incidental thereto which is subject to a general property tax, shall be classified for purposes of taxation, at its present classification rate or the classification rate determined in accordance with the following schedule, whichever is the greater; 25 percent in the 1972 assessment, 30 percent in the 1973 assessment, 36 percent in the 1975 assessment and 43 percent in the 1977 assessment.

Subd. 14a. Buildings and appurtenances on land not owned by occupant. The property tax to be paid in respect of the value of all buildings and appurtenances

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thereto owned and used by the occupant as a permanent residence, which are located upon land subject to property taxes and the title to which is vested in a person or entity other than the occupant, for all purposes shall be reduced by 45 percent of the amount of the tax in respect of said value as otherwise determined by law, but not by more than \$325.

Subd. 15. [Repealed, Ex1971 c 31 art 36 s 2]

Subd. 15a. **General fund, replacement of revenue.** (1) Payment from the general fund shall be made, as provided herein, for the purpose of replacing revenue lost as a result of the reduction of property taxes provided in subdivisions 6, 7, and 14a.

(2) Each county auditor shall certify, not later than May 1 of each year commencing in 1968 to the commissioner of revenue the amount of reduction resulting from subdivisions 6 and 7 in his county, and not later than May 1 of each year commencing in 1970, the amount of reduction resulting from subdivision 14a. In 1975 and subsequent years, this certification shall be submitted to the commissioner of revenue as part of the abstracts of tax lists required to be filed with the commissioner under the provisions of section 275.29. Any prior year adjustments shall also be certified in the abstracts of tax lists. The commissioner of revenue shall review such certifications to determine their accuracy. He may make such changes in the certification as he may deem necessary or return a certification to the county auditor for corrections.

(3) Based on current year tax data reported in the abstracts of tax lists, the commissioner of revenue shall annually determine the taxing district distribution of the amounts certified under clause (2). On or before July 15, 1975, and each year thereafter, the commissioner of revenue shall pay to each taxing district one-half of their distribution. The remaining one-half shall be paid on or before November 15, 1975 and each year thereafter.

Subd. 16. **Homestead established after assessment date.** (1) Any property which was not used for the purpose of a homestead on the assessment date, but which was used for the purpose of a homestead on June 1 of such year, shall constitute class 3b, class 3c or class 3cc, as the case may be, to the extent of one-half of the valuation which would have been includible in such class and one-half the homestead tax credit to which it would have been entitled had the property been used as a homestead on both such dates.

(2) Any taxpayer meeting the requirements of clause (1) must notify the county assessor, or the assessor who has the powers of the county assessor pursuant to section 273.063, in writing, prior to June 15 of such year in order to qualify thereunder.

The county assessor and the county auditor are hereby empowered to make the necessary changes on their assessment and tax records to provide for proper homestead classification and credit as provided in clauses (1) and (2).

(3) The owner of any property qualifying under this subdivision, which has not been accorded the benefits of this subdivision, regardless of whether or not the notification required in clause (2) has been timely filed, may be entitled to receive such benefits by proper application as provided in sections 270.07 or 375.192.

Subd. 17. **Title II or state housing finance agency property used for elderly and low and moderate income families.** A structure situated on real property that is used for housing for the elderly or for low and moderate income families as defined by Title II of the National Housing Act or the Minnesota housing finance agency law of 1971 or regulations promulgated by the agency pursuant thereto and financed by a direct federal loan or federally insured loan or a loan made by the Minnesota housing finance agency pursuant to the provisions of either of said acts and acts amendatory thereof shall, for 15 years from the date of the completion of the original construction or substantial rehabilitation, or for the original term of the loan, be assessed at 20 percent of the market value thereof, provided that the fair market value as determined by the assessor is based on the normal approach to value using normal unrestricted rents.

Subd. 17a. The provision of subdivision 17 shall apply only to non-profit and limited dividend entities.

Subd. 17b. **Valuation of farmers home administration property in municipalities of under 10,000.** Notwithstanding any other provision of law, any structure

(a) situated on real property that is used for housing for the elderly or for low and moderate income families as defined by the farmers home administration,

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(b) located in a municipality of less than 10,000 population,

(c) financed by a direct loan or insured loan from the farmers home administration, and

(d) which qualifies under subdivision 17a, shall, for 15 years from the date of the completion of the original construction or for the original term of the loan, be assessed at five percent of the adjusted market value thereof, provided that the fair market value as determined by the assessor is based on the normal approach to value using normal unrestricted rents.

Subd. 18. Homestead ad valorem tax credit. (1) The county auditor in computing the tax to be paid on account of the principal and interest on bonded indebtedness for the purpose of subdivisions 6 and 7 shall include:

(a) that portion of the tax attributable to local improvements financed by general revenue as certified in clause (2), which prior to 1967 was financed by special assessments, and

(b) the payments on bonded indebtedness as certified pursuant to clause (3).

(2) Each municipality and township shall certify to the county auditor the local improvements paid from general funds and the amount levied therefor, which are of a type which prior to 1967 was levied as a special assessment against benefited property.

(3) Each taxing unit shall certify to the county auditor the amount of principal and interest payments required as specified by the terms of the indenture to be paid in said year on bonded indebtedness which is excluded from the homestead credit of subdivisions 6 and 7. In determining said amount the taxing unit shall include the amount necessary to meet all principal and interest payments due in the calendar year on all debt for which the full faith and credit of the taxing district is pledged except the following shall not be included when actually applied to the retirement of interest or principal on bonded indebtedness:

(a) special assessments on benefited property,

(b) user charges or other net revenues of an income producing facility, after deducting the operating costs as determined in accordance with rules and regulations established by the commissioner of revenue, when used to retire the indebtedness of the facility or project from which such charges or revenues are produced or derived, and

(c) moneys received under contract, grant or gift from a different unit of government, an individual, corporation, association or foundation but only when such payment on bonded debt is consistent with the purpose for which such moneys are paid or granted; however, the taxing unit may not apply the per capita aid payable under chapter 297A or the aids payable under chapter 162 to the reduction of the costs of the required principal and interest payments on the bonded indebtedness.

Subd. 19. Class 3d. Residential real estate, other than seasonal residential, recreational and homesteads shall be classified as class 3d property and shall have a taxable value equal to 40 percent of market value. Residential real estate as used herein means real property used or held for use by the owner thereof, or by his tenants or lessees as a residence for rental periods of 30 days or more, but shall not include homesteads, or real estate devoted to temporary or seasonal residential occupancy for recreational purposes. Where a portion of a parcel of property qualified for class 3d and a portion does not qualify for class 3d the valuation shall be apportioned according to the respective uses. Residential real estate containing less than three units when entitled to homestead classification for one or more units shall be classed as 3b, 3c or 3cc according to the provisions of subdivisions 6 and 7.

Subd. 20. Taxation; apartments; assessed value; apartment housing of type I or II construction. That portion of real property subject to a general property tax and assessed as a structure upon the land shall, when such structure is constructed with materials meeting the requirements for type I or II construction as defined in the state building code, 90 percent or more is used or is to be used as apartment housing, and no part of which is subject to the provisions of subdivisions 7 and 17, be classified for the purposes of taxation for a period of 40 years from the date of completion of original construction, or the date of initial though partial use, whichever is the earlier date, as follows: (a) When such structure is of a height of five or more stories that part, section, floor or area used or to be used for apartment housing shall be valued and assessed at 25 percent of the market value thereof; (b) When such structure is of a

height of four or less stories that part, section, floor or area used or to be used for apartment housing shall be valued and assessed at 33 1/3 percent of the market value thereof.

[1913 c 483 s 1; 1923 c 140; 1933 c 132; 1933 c 359; 1937 c 365 s 1; Ex1937 c 86 s 1; 1939 c 48; 1941 c 436; 1941 c 437; 1941 c 438; 1943 c 172 s 1; 1943 c 648 s 1; 1945 c 274 s 1; 1945 c 527 s 1; 1947 c 537 s 1; 1949 c 723 s 1; 1951 c 510 s 1; 1951 c 585 s 1; 1953 c 358 s 1,2; 1953 c 400 s 1; 1953 c 747 s 1,2; 1955 c 751 s 1,2; 1957 c 866 s 1; 1957 c 959 s 1; 1959 c 40 s 1; 1959 c 338 s 1; 1959 c 541 s 1; 1959 c 562 s 3; Ex1959 c 70 art 1 s 2; 1961 c 243 s 1; 1961 c 322 s 1; 1961 c 340 s 3; 1961 c 475 s 1; 1961 c 710 s 1; 1963 c 426 s 1; 1965 c 259 s 1; 1967 c 606 s 1; Ex1967 c 32 art 1 s 2-4, art 4 s 1, art 9 s 1,2; 1969 c 251 s 1; 1969 c 399 s 49; 1969 c 407 s 1; 1969 c 417 s 1; 1969 c 422 s 1,2; 1969 c 709 s 4,5; 1969 c 760 s 1; 1969 c 763 s 1; 1969 c 965 s 2; 1969 c 1126 s 2; 1969 c 1128 s 1,2; 1969 c 1132 s 1; 1969 c 1137 s 1; 1971 c 226 s 1; 1971 c 427 s 3-12,16,17; 1971 c 747 s 1; 1971 c 791 s 1; 1971 c 797 s 3,4; Ex1971 c 31 art 9 s 1; Ex1971 c 31 art 22 s 1,2,4,6,7,8; Ex1971 c 31 art 36 s 1; 1973 c 355 s 1,2; 1973 c 456 s 1; 1973 c 492 s 14; 1973 c 582 s 3; 1973 c 590 s 1; 1973 c 650 art 14 s 1,2; 1973 c 650 art 20 s 3; 1973 c 650 art 24 s 3; 1973 c 774 s 1; 1974 c 545 s 3; 1974 c 556 s 16; 1975 c 46 s 3; 1975 c 339 s 9; 1975 c 359 s 23; 1975 c 376 s 1; 1975 c 395 s 1; 1975 c 437 art 1 s 25,27,28; 1976 c 2 s 96,159-161,170; 1976 c 181 s 2; 1976 c 245 s 1; 1977 c 319 s 1,2; 1977 c 347 s 43,44; 1977 c 423 art 3 s 5-8; 1978 c 767 s 7-11] (1993)

273.131 [Repealed, 1965 c 45 s 73]

273.132 STATE PAID AGRICULTURAL CREDIT. The county auditor shall reduce the tax for school purposes on all property receiving the homestead credit pursuant to section 273.13, subdivision 6, by an amount equal to the tax levy that would be produced by applying a rate of 15 mills on the property. The county auditor shall reduce the tax for school purposes on all other agricultural lands and all real estate devoted to temporary and seasonal residential occupancy for recreational purposes, but not devoted to commercial purposes, by an amount that would be produced by applying a rate of ten mills on the property. The amounts so computed by the county auditor shall be submitted to the commissioner of revenue as part of the abstracts of tax lists required to be filed with the commissioner under the provisions of section 275.29. Any prior year adjustments shall also be certified in the abstracts of tax lists. The commissioner of revenue shall review such certifications to determine their accuracy. He may make such changes in the certification as he may deem necessary or return a certification to the county auditor for corrections.

In 1977, payment shall be made according to the procedure provided in section 273.13, subdivision 15a, for the purpose of replacing revenue lost as a result of the reduction of property taxes provided in this section. In 1978, payment shall be made pursuant to sections 124.212, subdivision 7b and 124.11, for the purpose of replacing revenue lost as a result of the reduction in property taxes provided in this section. There is appropriated from the general fund in the state treasury to the commissioner of revenue the amount necessary to make these payments in fiscal year 1978. There is appropriated from the general fund in the state treasury to the department of education the amount necessary to make these payments in fiscal year 1979 and thereafter.

[1976 c 334 s 7; 1977 c 423 art 3 s 10; 1977 c 447 art 1 s 18]

273.133 CLASSIFICATION OF COOPERATIVES, CHARITABLE AND NON-PROFIT CORPORATIONS. Subdivision 1. **Cooperatives and charitable corporations.** When a building which contains several dwelling units is owned by a corporation or association organized under sections 308.05 to 308.18, and each person who owns a share or shares in the corporation or association is entitled to occupy a unit in the building, the corporation or association may claim homestead treatment for each unit in accordance with section 273.13, subdivision 7, for the part of the value of the building represented by each such unit occupied by a shareholder. Each unit shall be designated by legal description, and the assessed value of the building shall be the sum of the assessed values of each of the respective units comprising said building. To qualify for the treatment provided by this section, the corporation or association must be wholly owned by persons having shares entitling them to occupy a unit in the building. A charitable corporation organized under the laws of Minnesota and not otherwise exempt thereunder with no outstanding stock shall qualify for such homestead treatment with respect to member residents of such dwelling units who have purchased and hold residential participation warrants entitling them to occupy such units.

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Subd. 2. **Nonprofit corporations.** When a building containing several dwelling units is owned by an entity organized under chapter 317 and operating as a nonprofit corporation which enters into membership agreements with persons under which they are entitled to life occupancy in a unit in the building, homestead classification shall be given to each unit so occupied and the entire building shall be assessed in the manner provided in subdivision 1 for cooperatives and charitable corporations.

[1967 c 705 s 1; 1969 c 322 s 1; 1974 c 17 s 1; 1976 c 268 s 1]

273.134 TACONITE AND IRON ORE AREAS; TAX RELIEF AREA; DEFINITIONS. For purposes of this section and section 273.135, "municipality" means any city, however organized, or town, and the applicable assessment date is the date as of which property is listed and assessed for the tax in question.

For the purposes of section 273.135 "tax relief area" means the geographic area contained, within the boundaries of a school district which contains a municipality which meets the following qualifications:

(1) it is a municipality in which the assessed valuation of unmined iron ore on May 1, 1941, was not less than 40 percent of the assessed valuation of all real property and in which, as of the applicable assessment date, the assessed valuation of unmined iron ore is not more than 60 percent of the assessed valuation of all real property; or

(2) it is a municipality in which, on January 1, 1977 or the applicable assessment date, there is a taconite concentrating plant or where taconite is mined or quarried or where there is located an electric generating plant which qualifies as a taconite facility.

[1969 c 1156 s 4; Ex1971 c 31 art 30 s 8; 1973 c 123 art 5 s 7; 1973 c 650 art 2 s 1; 1977 c 423 art 10 s 2]

273.135 HOMESTEAD PROPERTY TAX RELIEF. Subdivision 1. The property tax to be paid in respect to property taxable within a tax relief area on class 3b property not exceeding 160 acres, on class 3c property, and on class 3cc property, as otherwise determined by law and regardless of the market value of the property, for all purposes shall be reduced in the amount prescribed by subdivision 2, subject to the limitations contained therein.

Subd. 2. The amount of the reduction authorized by subdivision 1 shall be

(a) in the case of property located within the boundaries of a municipality which meets the qualifications prescribed in section 273.134, 66 percent of the amount of such tax, provided that the amount of said reduction shall not exceed the maximum amount specified in clause (e).

(b) in the case of property located within the boundaries of a school district which qualifies as a tax relief area but which is outside the boundaries of a municipality which meets the qualifications prescribed in section 273.134, 57 percent of the amount of such tax, provided that the amount of said reduction shall not exceed the maximum amount specified in clause (e).

(c) in the case of property located within a school district which does not meet the qualifications of section 273.134 as a tax relief area, but which is located in a county with a population of less than 100,000 in which taconite is mined or quarried and wherein a school district is located which does meet the qualifications of a tax relief area, and provided that at least 90 percent of the area of the school district which does not meet the qualifications of section 273.134 lies within such county, 57 percent of the amount of the tax on qualified property located in the school district that does not meet the qualifications of section 273.134, provided that the amount of said reduction shall not exceed the maximum amount specified in clause (e). The reduction provided by this clause shall only be applicable to property located within the boundaries of the county described therein.

(d) in the case of property located within a school district which does not meet the qualifications of section 273.134 as a tax relief area, but which is located in a school district in a county containing a city of the first class and a qualifying municipality, but not in a school district containing a city of the first class or adjacent to a school district containing a city of the first class unless the school district so adjacent contains a qualifying municipality, 57 percent of the amount of the tax, but not to exceed the maximum specified in clause (e).

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(e) The maximum reduction for property described in clause (a) shall be \$385 and for property described in clauses (b), (c) and (d), \$330 for taxes payable in 1978. These maximum amounts shall increase by \$15 per year for taxes payable in 1979 and subsequent years.

Subd. 3. Not later than December 1 of each year, commencing in 1973, each county auditor having jurisdiction over one or more tax relief areas shall certify to the commissioner of revenue his estimate of the total amount of the reduction, determined under subdivision 2, in taxes payable the next succeeding year with respect to all tax relief areas in his county.

Subd. 4. If it appears from the reports required to be filed with the commissioner of revenue on or before October 10 of each calendar year by producers of taconite and iron sulphides under section 298.28, that the balance in the taconite tax relief account in the apportionment fund in the state treasury on June 1 of the next succeeding year will be less than the total amount of the reduction in property taxes payable in that year in all tax relief areas as certified by the county auditors, the amount of the estimated reductions in property taxes shall be reduced proportionately to the extent necessary to make the total amount of all such reductions equal to the estimated balance in the account as of June 1. The commissioner of revenue shall notify the respective county auditors not later than December 15 of any proportionate reduction which will be necessary in order to comply with this subdivision.

Subd. 5. For the purposes of this section, the amount of property tax to be paid shall be determined before the allowance of any reduction prescribed by section 273.13, and the reduction prescribed by this section shall be in addition to that prescribed by section 273.13.

[1969 c 1156 s 5; 1971 c 427 s 13; 1971 c 742 s 1; Ex1971 c 31 art 30 s 9; 1973 c 582 s 3; 1973 c 775 s 1,2; 1975 c 437 art 11 s 3,4; 1977 c 423 art 10 s 3,4]

273.136 TACONITE PROPERTY TAX RELIEF FUND; REPLACEMENT OF REVENUE. Subdivision 1. Payment from the taconite property tax relief account shall be made as provided herein for the purpose of replacing revenue lost as a result of the reduction of property taxes provided in section 273.135.

Subd. 2. The commissioner of revenue shall determine, not later than May 1 of each year, commencing in 1974, the amount of reduction resulting from section 273.135 in each county containing a tax relief area as defined by section 273.134, basing his determinations on a review of abstracts of tax lists submitted by the county auditors pursuant to section 275.29. He may make such changes in the abstracts of tax lists as he deems necessary. The commissioner of revenue, after such review, shall submit to the commissioner of finance, on or before June 1, the amount of the first half payment payable hereunder and on or before October 15 the amount of the second half payment.

Subd. 3. The commissioner of finance shall pay out of the taconite property tax relief account to each county treasurer one-half of the amount certified under subdivision 2 not later than June 15 and the remaining half not later than November 15 of each year commencing in 1974.

Subd. 4. The county treasurer shall distribute the funds received by him under subdivision 3 as if they had been collected as a part of the property tax reduced by section 273.135.

[1969 c 1156 s 6; 1973 c 492 s 14; 1973 c 582 s 3; 1973 c 775 s 3,4]

273.137 PROPERTY TAX STATEMENTS. Each property tax statement mailed pursuant to section 276.04, to a taxpayer whose real property tax is reduced pursuant to Laws 1969, Chapter 1156 shall contain a statement of the amount of such reduction in dollars and shall identify the reduction as being "taconite tax relief."

[1969 c 1156 s 7]

273.138 ATTACHED MACHINERY AID. Subdivision 1. Except as provided in subdivision 4, each county government, city, township and school district which levied ad valorem taxes payable in 1973 shall receive reimbursement in 1974 and subsequent years for real property exempted from property taxation by section 272.02, subdivision 1.

Subd. 2. Each county government, city and township shall receive reimbursement in 1978 and subsequent years in an amount equal to the product of its total mill

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rate for taxes payable in the calendar year in which the aid is to be paid, times the total 1972 assessed value of real property exempted from taxation by section 272.02, subdivision 1 which was located within the territory of such governmental unit, times 1.25. For the purpose of this subdivision, the "total mill rate" of a county government, city or township includes mill rates for taxes levied by such governmental unit which were not levied on the entire taxable value of such governmental unit.

Subd. 3. Each school district shall receive reimbursement in 1974 and subsequent years in an amount equal to the product of its 1972 assessed value of real property exempted from taxation by Laws 1973, Chapter 650, Article XXIV, Section 1, times the sum of its 1972 payable 1973 mill rates for the following levies:

(1) A levy to pay the principal and interest on bonded indebtedness, including the levy to pay the principal and interest on bonds issued pursuant to Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (6) (c);

(2) A levy to pay the principal and interest on debt service loans, pursuant to Minnesota Statutes 1971, Section 124.42;

(3) A levy to pay the principal and interest on capital loans, pursuant to Minnesota Statutes 1971, Section 124.43;

(4) A levy to pay amounts required in support of a teacher retirement fund, pursuant to Minnesota Statutes 1971, Section 422.13;

(5) A levy for additional maintenance cost in excess of 30 mills times the adjusted assessed valuation of the school district, pursuant to Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (4).

For the purpose of this subdivision, a school district mill rate for any of the forementioned levies which was not applied to the total taxable value of such school district shall be added to the forementioned sum of mill rates as if it had been applied to the entire taxable value of the school district.

Subd. 4. The provisions of this section do not apply to special taxing districts determined by the department of revenue or to county governments, cities, townships or school districts with less than \$1,000 assessed value, according to the 1972 assessment, of real estate exempted by section 272.02, subdivision 1.

Subd. 5. The commissioner of revenue shall calculate the aids pursuant to subdivisions 2 and 3, basing all necessary calculations on the abstracts of assessment of real property for assessment year 1972 transmitted to the commissioner of revenue pursuant to section 270.11 as equalized by the state board of equalization pursuant to sections 270.11 and 270.12, and the 1973 abstracts of tax lists transmitted by the county auditors pursuant to section 275.29. He shall make payments directly to the affected taxing authorities in two equal parts on July 15 and November 15 of each year, commencing in 1974.

Subd. 6. If a county government, city or township is subject to the provisions of sections 275.50 to 275.56, the amount of aid calculated for such taxing district pursuant to subdivision 2 for 1976 shall be deducted from the taxing district's levy year 1975, taxes payable 1976 levy limit base determined pursuant to section 275.51, subdivision 3b and the amount of aid calculated for such taxing district pursuant to subdivision 2 for 1977 shall be deducted from the taxing district's levy year 1976, taxes payable 1977 levy limit base determined pursuant to section 275.51, subdivision 3c for the purpose of calculating the taxing district's levy limitation for taxes payable in 1976 or 1977 as the case may be. The amount of aid calculated for a school district pursuant to subdivision 3, clauses (2), (3), (4), (5) and (6) for 1975 or a subsequent year shall be deducted from the school district's maintenance levy limitation established pursuant to section 275.125, subdivision 2a, in determining the amount of taxes the school district may levy for general and special purposes for taxes payable in 1975 or a subsequent year.

Subd. 7. [Repealed, 1977 c 447 art 6 s 13]

[1973 c 123 art 5 s 7; 1973 c 582 s 3; 1973 c 650 art 24 s 5; 1974 c 257 s 2,3; 1975 c 432 s 73; 1975 c 437 art 4 s 9; 1976 c 239 s 83; 1976 c 271 s 79; 1977 c 423 art 3 s 11; 1977 c 447 art 6 s 7]

273.14 DEFINITIONS. Subdivision 1. **Words, terms, and phrases.** Unless the language or context clearly indicates that a different meaning is intended, the following words, terms, and phrases, for the purposes of sections 273.14 to 273.16, shall be given the meanings subjoined to them.

Subd. 2. **Person.** The word "person" shall be construed to include individuals, copartnerships, companies, joint stock companies, corporations, and all associations, however and for whatever purpose organized.

Subd. 3. **Deposit.** The word "deposit" means a body of iron-bearing materials which, in accordance with good engineering and metallurgical practice, should be mined as a unit.

Subd. 4. **Low-grade iron-bearing formations.** "Low-grade iron-bearing formations" mean those commercial deposits of iron-bearing materials, not including paint rock, located beneath the surface of the earth, which in their natural state require beneficiation to make them suitable for blast furnace use, and which, after such beneficiation, produce in tonnage less than 50 percent of iron ore concentrates from the tonnage of low-grade iron-bearing formations delivered to a beneficiation plant and which formations must be mined in accordance with good engineering and metallurgical practice to produce such concentrates.

Subd. 5. **Beneficiation.** "Beneficiation" means the process of concentrating that portion of the iron-bearing formations entering the beneficiating plant.

Subd. 6. **Concentrates.** "Concentrates" means such ores which by the process of beneficiation have been made suitable for blast furnace use.

Subd. 7. **Tonnage recovery or tonnage recovery of iron ore concentrates.** The term "tonnage recovery" or "tonnage recovery of iron ore concentrates" means the proportion which the weight of concentrates recovered or recoverable after beneficiation bears to the weight of the low-grade iron-bearing materials entering the beneficiating plant.

[1937 c 364 s 1] (1993-2)

273.15 CLASSIFICATIONS OF LOW-GRADE IRON ORE. There are hereby established classifications for purposes of taxation which are designated class 1a, which shall consist of all low-grade iron-bearing formations as defined in section 273.14. Such classifications shall be assessed at the following percentages of their value: If the tonnage recovery is less than 50 percent and not less than 49 percent, the assessed value shall be 48 1/2 percent of the value; if the tonnage recovery is less than 49 percent and not less than 48 percent, the assessed value shall be 47 percent of the value; and for each subsequent reduction of one percent in tonnage recovery, the percentage of assessed value to value shall be reduced an additional one and one-half percent of the value, but the assessed value shall never be less than 30 percent of the value. The land, exclusive of such formations, shall be assessed as otherwise provided by law. The commissioner of revenue may estimate the reasonable market value of the iron ore on any parcel of land which at the assessment date is considered uneconomic to mine.

[1937 c 364 s 2; 1971 c 427 s 18; 1973 c 582 s 3] (1993-3)

273.16 DETERMINATION OF CLASSIFICATION. The classification of iron-bearing formations under the provisions of sections 273.14 to 273.16 shall be determined in the manner hereinafter set forth. Any person engaged in the business of mining, whose tonnage recovery of iron ore concentrates for a taxable year in producing concentrates from the iron-bearing material entering the beneficiating plant has been less than 50 percent, may file a petition with the commissioner of revenue requesting classification of such deposit under the provisions of sections 273.14 to 273.16. The taxpayer shall furnish such available data and information concerning the operation of such deposit as the commissioner of revenue may require, and who shall, upon receipt thereof, submit such petition and data to the University of Minnesota mines experiment station. The mines experiment station shall consider the deposit referred to in the petition as a unified commercial operation; and, based on all engineering data and information furnished, shall file a written report thereon with the commissioner of revenue, who, after hearing duly had, shall approve or disapprove such report. If a classification is made covering such deposit and property, the commissioner of revenue shall give appropriate notice thereof to the taxing districts affected thereby. If the commissioner of revenue disapprove such classification, his findings and order thereon may be reviewed by a writ of certiorari issued out of the supreme court on petition of the party aggrieved presented to the court within 30 days after the date of the order. Such classifications shall also be subject to further review by the mines experiment station, from time to time, upon request of the commissioner of revenue or upon further petition by the taxpayer. Valuations determined hereunder shall be sub-

ject to the provisions of sections 270.19 to 270.26.

[1937 c 364 s 3; 1973 c 582 s 3] (1993-4)

273.17 ASSESSMENT OF REAL PROPERTY. Subdivision 1. In every year, on January 2, the assessor shall also assess all real property that may have become subject to taxation since the last previous assessment, including all real property platted since the last real estate assessment, and all buildings or other structures of any kind, whether completed or in process of construction, of over \$1,000 in value, the value of which has not been previously added to or included in the valuation of the land on which they have been erected. The newly assessed property shall be valued initially at a value not exceeding the average percent of market value used in the tax levies for its respective class of property in its assessment district if the market value as determined by the assessor pursuant to section 273.11, subdivision 1 exceeds by more than ten percent the limited market value established for that class of property. The assessment shall be increased to market value in annual increments as provided in section 273.11, subdivision 2 until such time as the property is reassessed. He shall make return thereof to the county auditor, with his return of personal property, showing the tract or lot on which each structure has been erected and the market value added thereto by such erection. Every assessor shall list, without revaluing, in each year, on a form to be prescribed by the commissioner of revenue, all parcels of land that shall have become homesteads or shall have ceased to be homesteads for taxation purposes since the last real estate assessment, and other parcels of land when the use of the land requires a change in classification or the land has been incorrectly classified in a previous assessment.

The county auditor shall note such change in the assessed valuation upon the tax lists, caused by a change in classification, and shall calculate the taxes for such year on such changed valuation. In case of the destruction by fire, flood, or otherwise of any building or structure, over \$100 in value, which has been erected previous to the last valuation of the land on which it stood, or the value of which has been added to any former valuation, the assessor shall determine, as nearly as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the auditor.

Subd. 2. in counties where the county auditor has elected to discontinue the preparation of assessment books as provided by section 273.03, subdivision 2, such changes as provided for in section 273.17, subdivision 1, shall be recorded in a separate record prepared under the direction of the county assessor and shall identify, by description or property identification number, or both, the real estate affected, the previous year's assessed valuations and the new market and assessed valuations, provided that if only property identification numbers are used they shall be such that shall permit positive identification of the real estate to which they apply. Such record shall further indicate the total amount of increase or decrease in assessed value contained therein. The county assessor shall make return of such record to the county auditor who shall be the official custodian thereof.

Such record shall be known as "County assessor's changes in real estate valuations for the year 19.....". Such records on file in the county auditor's office may be destroyed when they are more than 20 years old pursuant to the conditions for destruction of records contained in Minnesota Statutes 1961, Section 384.14.

[*RL s 811; 1917 c 254; 1937 c 206 s 1; 1963 c 781 s 2; 1967 c 578 s 2; 1973 c 582 s 3; 1974 c 376 s 1; 1975 c 339 s 4,8; 1975 c 437 art 8 s 8; 1976 c 345 s 2*] (1994)

273.18 LISTING, VALUATION, AND ASSESSMENT OF EXEMPT PROPERTY BY COUNTY AUDITORS. In every sixth year after the year 1926, the county auditor shall enter, in a separate place in the real estate assessment books, the description of each tract of real property exempt by law from taxation, with the name of the owner, if known, and the assessor shall value and assess the same in the same manner that other real property is valued and assessed, and shall designate in each case the purpose for which the property is used.

[*RL s 812; 1925 c 211 s 1*] (1995)

273.19 LESSEES AND EQUITABLE OWNERS. Subdivision 1. Except as provided in subdivision 3, property held under a lease for a term of three or more years, and not taxable under section 272.01, subdivision 2, or under a contract for the purchase thereof, when the property belongs to the United States, to the state, or to any

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religious, scientific, or benevolent society or institution, incorporated or unincorporated, or to any railroad company or other corporation whose property is not taxed in the same manner as other property, or when the property is school or other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same.

Subd. 2. The provisions of subdivision 1 shall not apply to any property owned by a seaway port authority exempt from taxation under the provisions of section 272.01, subdivision 3.

Subd. 3. The assessed value of property held under a lease for a term of three or more years which (i) is located within a federal reservation; (ii) has been conveyed to the state of Minnesota by the federal government; and (iii) had been occupied and used by a branch of the armed services of the United States, shall be no greater than the value added to the property by improvements to the property made by the lessee.

[*RL s 813; Ex1959 c 1 s 2; 1967 c 865 s 2; 1978 c 756 s 1,2*] (1996)

273.20 ASSESSOR MAY ENTER DWELLINGS, BUILDINGS, OR STRUCTURES. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling-house, building, or structure, and view the same and the property therein.

[*RL s 814*] (1997)

273.21 NEGLECT BY AUDITOR OR ASSESSOR; PENALTY. Every county auditor and every town or district assessor who in any case refuses or knowingly neglects to perform any duty enjoined on him by this chapter, or who consents to or connives at any evasion of its provisions whereby any proceeding required by this chapter is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or entered on the tax list at less than its market value, shall, for every such neglect, refusal, consent, or connivance, forfeit and pay to the state not less than \$200, nor more than \$1,000, to be recovered in any court of competent jurisdiction.

[*RL s 815; 1975 c 339 s 8*] (1998)

273.22 PERSONAL PROPERTY LISTED. Personal property shall be listed in the manner following:

(1) Every person of full age and sound mind, being a resident of this state, shall list all his money, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), moneys loaned or invested, annuities, franchises, royalties, and other personal property;

(2) He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney for, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check, or draft, and credits due from or owing by any person, company, or corporation;

(3) The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge;

(4) The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator;

(5) The property of a corporation whose assets are in the hands of a receiver, by such receiver;

(6) The property of a body politic or corporate, by the proper agent or officer thereof;

(7) The property of a firm or company, by a partner or agent thereof;

(8) The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

[*RL s 816*] (1999)

273.23 MERCHANTS; CONSIGNEES. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the

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sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

[*RL s 817*] (2000)

273.24 MANUFACTURERS. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying, or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

[*RL s 818*] (2001)

273.25 LISTS TO BE VERIFIED. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on January 2 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

[*RL s 819; 1969 c 709 s 6*] (2002)

273.26 PERSONALTY; WHERE LISTED. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

[*RL s 820*] (2003)

273.27 CERTAIN PERSONAL PROPERTY; WHERE LISTED. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

[*1925 c 212 s 1*] (2003-1)

273.28 CAPITAL STOCK AND FRANCHISES. The capital stock and franchises of corporations and persons, except as otherwise provided, shall be listed and taxed in the county, town, or district where the principal office or place of business of such corporation or person is located in this state; if there be no such office or place of business, then at the place in this state where such corporation or person transacts business.

[*RL s 821*] (2004)

273.29 MERCHANTS AND MANUFACTURERS. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on. Logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on January 2, and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

[*RL s 822; 1969 c 709 s 7*] (2005)

273.30 FARM PROPERTY OF NONRESIDENT. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

[*RL s 823*] (2006)

273.31 GRAIN IN ELEVATORS. Grain in an elevator on a railroad right of way or elsewhere shall be listed and assessed in the assessment district where the elevator is situated.

[*RL s 824*] (2007)

273.32 ELEVATORS AND WAREHOUSES ON RAILROAD. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company, which are not in good faith owned, operated, and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

[*RL s 825*] (2008)

273.33 EXPRESS, STAGE AND TRANSPORTATION COMPANIES; PIPE LINES. Subdivision 1. The personal property of express, stage and transportation companies, and of pipeline companies engaged in the business of transporting natural gas, gasoline or other petroleum products except as otherwise provided by law, shall be listed and assessed in the county, town or district where the same is usually kept.

Subd. 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipe lines, shall be listed with and assessed by the commissioner of revenue. This subdivision shall not apply to the assessment of the products transported through the pipe lines nor to the lines of local commercial gas companies engaged primarily in the business of distributing gas to consumers at retail nor to pipe lines used by the owner thereof to supply natural gas or other petroleum products exclusively for such owner's own consumption and not for resale to others. On or before the fifteenth day of November, the commissioner shall certify to the auditor of each county, the amount of such personal property assessment against each company in each district in which such property is located.

[*RL s 826; 1943 c 604 s 1; 1949 c 547 s 1; 1973 c 582 s 3*] (2009)

273.34 WATERCRAFT NOT NAVIGATING INTERNATIONAL WATERS. All persons, companies, and corporations in this state owning steamboats, sailing vessels, wharf boats, barges, and other watercraft not employed in the navigation of international waters, shall list the same for assessment in the county, town, or district in which the same may belong, or be enrolled, registered, or licensed, or kept when not enrolled, registered, or licensed.

[*RL s 827*] (2010)

273.35 GAS AND WATER COMPANIES. The personal property of gas and water companies shall be listed and assessed in the town or district where located, without regard to where the principal or other place of business of the company may be located.

[*RL s 828; 1949 c 449 s 1*] (2011)

273.36 ELECTRIC LIGHT AND POWER COMPANIES. Personal property of electric light and power companies having a fixed situs in any city in this state shall be listed and assessed where situated, without regard to where the principal or other place of business of the company is located.

[*1921 c 482; 1973 c 123 art 5 s 7*] (2012)

273.37 COMPANIES SUPPLYING ELECTRIC POWER. Subdivision 1. Personal property of electric light and power companies, and other individuals and partnerships supplying electric light and power, having a fixed situs outside of the corporate limits of cities shall be listed and assessed in the district where situated, except as otherwise provided.

Subd. 2. All transmission and distribution lines, and equipment attached thereto, having a fixed situs outside the corporate limits of cities except distribution lines taxed as provided in sections 273.40 and 273.41, shall be listed with and assessed by the commissioner of revenue in the county where situated. The commissioner shall assess such property at the percentage of market value fixed by law; and, on or before the fifteenth day of November, shall certify to the auditor of each county in which such property is located the amount of the assessment made against each company and person owning such property.

[*1925 c 306 s 1; 1939 c 321 s 1; 1949 c 554 s 1; 1971 c 427 s 19; 1973 c 123 art 5 s 7; 1973 c 582 s 3*] (2012-1)

273.38 PERCENTAGE OF ASSESSMENTS; EXCEPTIONS. The commissioner of revenue shall assess at five percent of market value distribution lines, and the attachments and appurtenances thereto, used primarily for supplying electricity to farmers at retail, and which shall be taxed at the average rate of taxes levied for all purposes throughout the county, and which shall be entered, certified and credited as provided in section 273.42. It is further provided that the distribution lines and the attachments and appurtenances thereto of cooperative associations organized under the provisions of Laws 1923, Chapter 326, and laws amendatory thereof and supplemental thereto, and engaged in the electrical heat, light and power business, upon a mutual, non-profit and cooperative plan, shall be assessed and taxed as provided in sections 273.40 and 273.41.

[1925 c 306 s 2; 1939 c 321 s 2; 1949 c 554 s 2; 1971 c 427 s 20; 1973 c 582 s 3; 1974 c 47 s 1] (2012-2)

273.39 RURAL AREA. As used in sections 273.39 to 273.41, the term "rural area" shall be deemed to mean any area of the state not included within the boundaries of any incorporated city, and such term shall be deemed to include both farm and non-farm population thereof.

[1939 c 303 s 2; 1973 c 123 art 5 s 7] (2012-5)

273.40 ANNUAL TAX ON COOPERATIVE ASSOCIATIONS. Cooperative associations organized under the provisions of Laws 1923, Chapter 326, and laws amendatory thereof and laws supplemental thereto, and engaged in electrical heat, light or power business upon a mutual, non-profit, and cooperative plan in rural areas, as hereinafter defined, are hereby recognized as quasi-public in their nature and purposes; but such cooperative associations, which operate within the corporate limits of any city shall be assessed on the basis of 40 percent of the market value of that portion of its property located within the corporate limits of any city as provided for in section 273.13.

[1939 c 303 s 1; 1943 c 643 s 2; 1971 c 427 s 21; 1973 c 123 art 5 s 7] (2012-4)

273.41 AMOUNT OF TAX; DISTRIBUTION. There is hereby imposed upon each such cooperative association on December 31 of each year a tax of \$10 for each 100 members, or fraction thereof, of such association. The tax, when paid, shall be in lieu of all personal property taxes, state, county, or local, upon distribution lines and the attachments and appurtenances thereto of such associations located in rural areas. The tax shall be payable on or before March 1 of the next succeeding year, to the commissioner of revenue. If the tax, or any portion thereof, is not paid within the time herein specified for the payment thereof, there shall be added thereto a specific penalty equal to ten percent of the amount so remaining unpaid. Such penalty shall be collected as part of said tax, and the amount of said tax not timely paid, together with said penalty, 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.

[1939 c 303 s 3; 1951 c 590 s 1; 1959 c 158 s 18; Ex1971 c 31 art 20 s 7; 1973 c 582 s 3; 1973 c 650 art 3 s 1; 1975 c 377 s 8]

273.42 RATE OF TAX; ENTRY AND CERTIFICATION; CREDIT ON PAYMENT. The property set forth in section 273.37, subdivision 2, consisting of transmission lines, and distribution lines not taxed as provided in sections 273.38, 273.40 and 273.41 shall be taxed at the average rate of taxes levied for all purposes throughout the county and shall be entered on the tax lists by the county auditor against the owner thereof and certified to the county treasurer at the same time and in the same manner that other taxes are certified, and, when paid, shall be credited, 35 percent to the general revenue fund of the county, 50 percent to the general school fund of the county, and 15 percent to the townships within the county in which the lines are located. The amount available for distribution to the townships shall be divided among the townships in the same proportion that the length of transmission line in each township bears to the total length of transmission line in the county, except that if a payment to a town exceeds ten percent of the town's levy for the preceding year, the excess amount shall be paid to the county.

[1925 c 306 s 3; 1949 c 554 s 3; 1978 c 658 s 4] (2012-3)

273.43 PERSONAL PROPERTY OF CERTAIN COMPANIES, WHERE LISTED. The personal property of street railroad, street railway, plank road, gravel road, turn-

pike, or bridge companies shall be listed in the county, town, city, or district where such property is situated, and where such personal property is situated in different counties, towns, cities, or districts, such part of such personal property situated in such county, town, city, or district, shall be listed and assessed by the commissioner of revenue in the taxing district where the same is situated, without regard to where the principal or any other place of business of such company is located.

[*RL s 829; 1913 c 25 s 1; 1973 c 123 art 5 s 7; 1973 c 582 s 3*] (2013)

273.44 ESTATES OF DECEDENTS. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

[*RL s 830*] (2014)

273.45 PERSONS UNDER GUARDIANSHIP. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

[*RL s 831*] (2015)

273.46 ASSIGNEES AND RECEIVERS. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

[*RL s 832*] (2016)

273.47 PROPERTY MOVED BETWEEN JANUARY AND MARCH. The owner of personal property, removing from one county, town, or district to another between January 2 and March 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between those dates shall list the property owned by him on January 2 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

[*RL s 833; 1969 c 709 s 8*] (2017)

273.48 WHERE LISTED IN CASE OF DOUBT. In case of doubt as to the proper place of listing personal property, or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and, if between different counties, or places in different counties, by the commissioner of revenue; and when determined in either case shall be as binding as if fixed hereby.

[*RL s 834; 1911 c 223 s 1; 1973 c 582 s 3*] (2018)

273.49 FORMS FOR LISTING; ASSESSOR TO VALUE. The commissioner of revenue shall prepare suitable forms for the listing of personal property, each year. He may arrange and classify the items of such property in such groups and classes and, from time to time, change, separate, or consolidate the same as he may deem advisable for securing more accurate information concerning and the more perfect listing and valuation of such property. The assessor shall determine and fix the market value of all items of personal property included in any such list and enter the same opposite such items, respectively, and the same shall be assessed for purposes of taxation according to law, so that when completed such statement shall truly and distinctly set forth the market value and also the assessed valuation for taxation of such personal property, as required by law.

[*RL s 835; 1909 c 266 s 1; 1971 c 427 s 22; 1973 c 582 s 3*] (2019)

273.50 LISTS MAY BE DESTROYED. The county auditor may destroy any list or statement of personal property on file in his office after the expiration of six years from the date when the taxes thereon have been paid or become delinquent. If any proceeding has been begun to enforce payment of such taxes, such list or statement shall not be destroyed before the expiration of one year from the return of an execution unsatisfied, or the termination of the proceeding.

[*RL s 837*] (2020)

273.51 [Impliedly repealed, see Bemis Bro Bag Co v Wallace 197 Minn 216, 266 NW 690]

273.52 PRIVATE BANKERS, BROKERS, AND BANKS WITHOUT STOCK. The accounting officer of every bank whose capital is not represented by shares of

stock, and every private banker, broker, and stock jobber, when listing personal property, shall also make out and deliver to the assessor a sworn statement showing:

- (1) The amount of money on hand or in transit;
- (2) The amount of funds in the hands of other banks, brokers, or others subject to draft;
- (3) The amount of checks or cash items not included in either of the preceding items;
- (4) The amount of bills receivable, discounted or purchased, and other credits due or to become due, including accounts receivable, and interest accrued but not due, and interest due and unpaid;
- (5) The amount of bonds and stock of every kind, except United States bonds, and shares of capital stock of joint stock or other companies or corporations held as an investment, or in any way representing assets;
- (6) All other property appertaining to such business, other than real estate, which shall be listed and assessed as other real estate under this chapter;
- (7) The amount of all deposits made with them by other persons;
- (8) The amount of all accounts payable, other than current deposit accounts.

The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the first, second, third, and fourth items, and the remainder, if any, shall be listed as money, under Revised Laws 1905, Section 835, Subdivision 19. The amount of the fifth item shall be listed as bonds and stock under section 835, and the sixth item shall be listed the same as other similar personal property is listed under this chapter, except that, in case of savings banks organized under the general laws of this state, the amount of the seventh and eighth items shall be deducted from the aggregate amount of the first, second, third, fourth, fifth, and sixth items, and the remainder, if any, shall be listed as credits, according to the provisions of Revised Laws 1905, Section 835.

[*RL s 839*] (2022)

273.53 [Repealed, 1969 c 9 s 99]

273.54 [Repealed, 1969 c 9 s 99]

273.55 [Repealed, 1969 c 9 s 99]

273.56 ASSESSMENT OF INVESTMENT COMPANY SHARES. Subdivision 1.

The shares of stock of every investment company organized under the laws of this state coming within the purview of section 54.26 shall be assessed and taxed in the taxing district where such investment company has its principal place of business, whether the stockholders of such investment company reside in such place or not, and shall be assessed in the name of and be paid by such investment company. The treasurer or other officer of such investment company shall list all shares of the company for assessment in the same manner as personal property is listed. To aid the assessor in determining the value of such shares of stock, the accounting officer of every such investment company shall furnish to the assessor, on or before February 1 of each year, a sworn statement showing, as to the immediately preceding January 2, the amount and number of the shares of its capital stock, the amount of its surplus and undivided profits, the amount of its real property and tangible personal property located in this state upon which a tax in this state has been paid during the preceding annual period, the amount of any indebtedness upon which taxes have been properly and fully paid under the provisions of sections 287.01 to 287.12 and the aggregate principal amount of bonds, notes, or other evidences of indebtedness issued, guaranteed, or insured as to principal and interest by the state of Minnesota or by a city, county, drainage district, road district, school district, tax district, town, township or other civil administration, agency, authority, instrumentality or subdivision thereof, provided such obligations are direct and general obligations of the issuing, guaranteeing, or insuring governmental unit, administration, agency, authority, district, subdivision, or instrumentality or payable from designated revenues pledged to the payment of the principal and interest thereof. The assessor shall deduct the aggregate amount of such real property, tangible personal property, indebtedness and bonds, notes or other evidences of indebtedness from the aggregate amount of such capital, surplus and undivided profits, and the remainder shall be taken as the basis for the valuation of such shares in the hands of the stockholders and shall be assessed at 33 1/3 percent of the market value thereof; and such tax shall be in lieu of all other taxes on such investment companies for the year in which such shares are assessed and taxed,

except income tax, and shall be in lieu of all other taxes on such shares and taxes on the property of such investment companies, except upon real property, tangible personal property, motor vehicles, mortgage registry taxes, and taxes on franchises measured by income.

Subd. 2. Any company subject to this section, with the consent of one or more subsidiaries, all of the shares of which, except shares issued to a person to qualify him as a director, are owned by such company, such consenting subsidiary or subsidiaries also being subject to this section, may file the return required by subdivision 1 on a consolidated basis as the return of all such companies, and the tax computed in accordance with such return shall be assessed against the parent company.

[*Ex1937 c 5 s 1; 1957 c 178 s 1; 1959 c 569 s 1; 1969 c 709 s 9; 1973 c 123 art 5 s 7; 1975 c 339 s 8*] (2026-5)

273.57 [Repealed, 1969 c 9 s 99]

273.58 [Repealed, 1969 c 9 s 99]

273.59 [Repealed, 1969 c 9 s 99]

273.60 [Repealed, 1969 c 9 s 99]

273.61 [Repealed, 1969 c 9 s 99]

273.62 [Repealed, 1969 c 9 s 99]

273.63 [Repealed, 1969 c 9 s 99]

273.64 [Repealed, 1969 c 9 s 99]

273.65 FAILURE TO LIST; EXAMINATION UNDER OATH; DUTIES OF ASSESSOR. When the assessor shall be of opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person, under oath, in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person, or his principal, according to his best judgment and information.

[*RL s 843*] (2030)

273.66 OWNER ABSENT OR SICK. If any person required to list property be sick or absent when the assessor calls for a list thereof, the assessor shall leave at the office or usual place of residence or business of such person a written or printed notice requiring such person to make out and leave at a place, and on or before a day named therein, the statement or list required by this chapter. The date of leaving such notice, and the name of the person so required to list, shall be noted by the assessor in his assessment book.

[*RL s 844*] (2031)

273.67 PROCEDURE WHEN OWNER DOES NOT LIST OR IS NOT SWORN. When any person whose duty it is to list shall refuse or neglect to list personal property when called on by the assessor, or to take and subscribe the required oath in regard to the truth of his statement, or any part thereof, the assessor shall enter opposite the name of such person, in an appropriate column, the words "refused to list," or "refused to swear," as the case may be; and when any person whose duty it is to list is absent, or unable from sickness to list, the assessor shall enter opposite the name of such person, in an appropriate column, the word "absent" or "sick." The assessor may administer oaths to all persons who by this chapter are required to swear, or whom he may require to testify, and he may examine, upon oath, any person whom he may suppose to have knowledge of the amount or value of the personal property of any person refusing to list or to verify his list of personal property.

[*RL s 845*] (2032)

273.68 FAILURE TO OBTAIN LIST. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the market value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

[*RL s 846; 1975 c 339 s 8*] (2033)

273.69 [Repealed, Ex1971 c 31 art 31 s 1]

273.70 [Repealed, Ex1971 c 31 art 31 s 1]