

MINNESOTA STATUTES 1979 SUPPLEMENT

DEPARTMENT OF REVENUE 270.90

may consider (a) the physical situs of all station houses, depots, docks, wharves, and other buildings and structures with an original cost in excess of \$10,000; (b) the proportion that the length and type of all the tracks used by the railroad in such county and taxing district bears to the length and type of all the track used in the state; and (c) other facts as will result in a fair and equitable apportionment of value.

[1979 c 303 art 7 s 7]

270.87 Certification to county assessors.

When the commissioner has made his annual determination of the fair market value of the operating property of each company in each of the respective counties, and in the taxing districts therein, he shall certify the fair market value to the county assessor, which shall constitute the fair market value of the operating property of the railroad company in such county and the taxing districts therein upon which taxes shall be levied and collected in the same manner as on the commercial and industrial property of such county and the taxing districts therein.

[1979 c 303 art 7 s 8]

270.88 Proceedings and appeals.

The commissioner's final determination under section 270.85 and his certification to county assessors under section 270.87 shall be final orders appealable to the tax court in accordance with chapter 271. Appeals by railroad companies under Laws 1979, Chapter 303 shall be taken against the commissioner and not against the county or taxing district to which payment is made. Upon the filing of any appeal by a railroad company, the commissioner shall give notice thereof by first class mail to each county which would be affected by the appeal.

[1979 c 303 art 7 s 9]

270.89 Applicability of other provisions.

Section 297A.25, subdivision 1, clause (l) shall remain applicable to railroad companies subject to Laws 1979, Chapter 303.

[1979 c 303 art 7 s 10]

270.90 Payment of taxes in 1979 and 1980 only.

For the years 1979 and 1980 only, after the commissioner has determined the market value of the operating property of each company under the provisions of sections 270.84 and 270.85, he shall compute the assessed value of the operating property by applying the classification percentage contained in section 273.13, subdivision 9. By March 1, 1980 and 1981, the commissioner shall compute the tax due from each company by applying the average statewide mill rate. The statement of taxes shall be sent to each company on or before April 1, 1980 and 1981, and shall indicate the assessed value of operating property, the mill rate applied in determining the taxes and the total amount of taxes due and payable. That amount shall be compared to the amount of gross earnings tax imposed under section 295.02. If the amount paid pursuant to section 295.02 is less than the amount computed in this section, the additional tax shall be payable to the commissioner and shall be deposited by him in the general fund of the state treasury. The provisions of section 279.01 pertaining to due dates and penalties for late payment of taxes for nonhomestead property shall be applicable to the taxes payable under this section. If the amount paid pursuant to section 295.02 exceeds the amount computed in this section, the commissioner shall refund the amount of excess within 60 days. The amounts necessary to make the refunds provided in this section are appropriated to the commissioner from the general fund in the state treasury.

[1979 c 303 art 7 s 11]

CHAPTER 271. TAX COURT

Sec.
271.06 Appeals from orders.

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[For text of subds 1 to 3, see M.S.1978]

Subd. 4. **Appeal fee.** At the time of filing the notice of appeal the appellant shall pay to the clerk of the tax court an appeal fee of \$25; provided, that no appeal fee shall be required of the commissioner of revenue, the attorney general, the state or any of its political subdivisions. In small claims division, the appeal fee shall be \$2. The provisions of chapter 563, providing for proceedings in forma pauperis, shall also apply for appeals to the tax court.

[For text of subds 5 to 7, see M.S.1978]

[1979 c 333 s 95]

CHAPTER 272. TAXATION, GENERAL PROVISIONS

Sec.		Sec.	
272.02	Exempt property.	272.481	Place of filing.
272.12	Conveyances, taxes paid before recording.	272.482	Execution of notices and certificates.
272.17	List of certificates of sale filed with auditor.	272.483	Duties of filing officer.
272.18	Repealed.	272.484	Fees.
272.479	Scope.	272.486	Short title.
		272.59	Repealed.

272.02 Exempt property.

Subdivision 1. Except as provided in other subdivisions of this section or in section 272.025, all property described in this section to the extent herein limited shall be exempt from taxation:

- (1) All public burying grounds;
- (2) All public schoolhouses;
- (3) All public hospitals;
- (4) All academies, colleges, and universities, and all seminaries of learning;
- (5) All churches, church property, and houses of worship;
- (6) Institutions of purely public charity;
- (7) All public property exclusively used for any public purpose;
- (8) All natural cheese held in storage for aging by the original Minnesota manufacturer;

(9) (a) Class 2 property of every household of the value of \$100, maintained in the principal place of residence of the owner thereof. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the revenue commissioner assessed to such household, and extend the levy of taxes upon the remainder only. The term "household" as used in this section is defined to be a domestic establishment maintained either (1) by two or more persons living together within the same house or place of abode, subsisting in common and constituting a domestic or family relationship, or (2) by one person.

(b) During the period of his active service and for six months after his discharge therefrom, no member of the armed forces of the United States shall lose status of a householder under paragraph (a) which he had immediately prior to becoming a member of the armed forces.

In case there is an assessment against more than one member of a household the \$100 exemption shall be divided among the members assessed in the proportion that the assessed value of the Class 2 property of each bears to the total assessed value of the Class 2 property of all the members assessed. The Class 2 property of each household claimed to be exempt shall be limited to property in one taxing district, except in those cases where a single domestic establishment is maintained in two or more adjoining districts.