

CHAPTER 274

ASSESSMENTS; REVIEW, CORRECTION,
EQUALIZATION

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274.01 BOARD OF REVIEW.

Subdivision 1. **Ordinary board; meetings, deadlines, grievances.** (a) The town board of a town, or the council or other governing body of a city, is the board of review except in cities whose charters provide for a board of equalization. The county assessor shall fix a day and time when the board or the board of equalization shall meet in the assessment districts of the county. On or before February 15 of each year the assessor shall give written notice of the time to the city or town clerk. Notwithstanding the provisions of any charter to the contrary, the meetings must be held between April 1 and May 31 each year. The clerk shall give published and posted notice of the meeting at least ten days before the date of the meeting. The board shall meet at the office of the clerk to review the assessment and classification of property in the town or city. No changes in valuation may be made by the county assessor after the board of review or the county board of equalization has adjourned. This restriction does not apply to corrections of errors that are merely clerical or administrative in nature.

(b) The board shall determine whether the taxable property in the town or city has been properly placed on the list and properly valued by the assessor. If real or personal property has been omitted, the board shall place it on the list with its market value, and correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, is entered on the assessment list at its market value. No assessment of the property of any person may be raised unless the person has been duly notified of the intent of the board to do so. On application of any person feeling aggrieved, the board shall review the assessment or classification, or both, and correct it as appears just.

(c) A local board of review may reduce assessments upon petition of the taxpayer but the total reductions must not reduce the aggregate assessment made by the county assessor by more than one percent. If the total reductions would lower the aggregate assessments made by the county assessor by more than one percent, none of the adjustments may be made. The assessor shall correct any clerical errors or double assessments discovered by the board of review without regard to the one percent limitation.

(d) A majority of the members may act at the meeting, and adjourn from day to day until they finish hearing the cases presented. The assessor shall attend, with the assessment books and papers, and take part in the proceedings, but must not vote. The county assessor, or an assistant delegated by the county assessor shall attend the meetings. The board shall list separately, on a form appended to the assessment book, all omitted property added to the list by the board and all items of property increased or decreased, with the market value of each item of property, added or changed by the board, placed opposite the item. The county assessor shall enter all changes made by the board in the assessment book.

(e) If a person fails to appear in person, by counsel, or by written communication

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before the board after being duly notified of the board's intent to raise the assessment of the property, or if a person feeling aggrieved by an assessment or classification fails to apply for a review of the assessment or classification, the person may not appear before the county board of equalization for a review of the assessment or classification. This paragraph does not apply if an assessment was made after the board meeting, as provided in section 273.01, or if the person can establish not having received notice of market value at least five days before the local board of review meeting.

(f) The board of review or the board of equalization must complete its work and adjourn within 20 days from the time of convening stated in the notice of the clerk, unless a longer period is approved by the commissioner of revenue. No action taken after that date is valid. All complaints about an assessment or classification made after the meeting of the board must be heard and determined by the county board of equalization. A nonresident may, at any time, before the meeting of the board of review file written objections to an assessment or classification with the county assessor. The objections must be presented to the board of review at its meeting by the county assessor for its consideration.

Subd. 2. Special board; duties delegated. The governing body of a city, including a city whose charter provides for a board of equalization, may appoint a special board of review. The city may delegate to the special board of review all of the powers and duties in subdivision 1. The special board of review shall serve at the direction and discretion of the appointing body, subject to the restrictions imposed by law. The appointing body shall determine the number of members of the board, the compensation and expenses to be paid, and the term of office of each member. At least one member of the special board of review must be an appraiser, realtor, or other person familiar with property valuations in the assessment district.

History: (2034) *RL s 847; 1941 c 402 s 1; 1945 c 402 s 1; 1949 c 543 s 1; Ex1967 c 32 art 8 s 3; 1971 c 434 s 3; 1971 c 564 s 6; 1973 c 123 art 5 s 7; 1973 c 150 s 1; 1973 c 582 s 3; 1975 c 339 s 5; 1977 c 434 s 11; 1986 c 444; 1987 c 229 art 4 s 1; 1987 c 268 art 7 s 37; 1988 c 719 art 7 s 8*

274.013 [Repealed, 1976 c 44 s 70]

274.02 [Repealed, 1949 c 543 s 2]

274.03 NOTICE OF MEETING.

The clerk shall give at least ten days' posted notice of the time and place of the meeting of the board of review. Failure to give notice or hold the meeting does not vitiate any assessment, except as to the excess over the market value of the property.

History: (2036) *RL s 849; 1941 c 402 s 2; 1975 c 339 s 8; 1987 c 229 art 4 s 1*

274.04 ASSESSOR'S RETURN TO AUDITOR.

Subdivision 1. Assessment books; affidavits. The assessor shall foot each column in the assessment books, and make in each book, under proper headings, a tabular statement showing the footings of the several columns on each page. The assessor shall also foot the total amounts of the columns under the headings. On or before the first Monday of May, the assessor shall return the assessment books to the county auditor and deliver the lists and statements of persons assessed. The return must be verified by affidavit, substantially in the following form:

"State of Minnesota)
) ss.
County of)

I,, assessor of, solemnly swear that the book to which this is attached contains a correct and full list of real property (or personal property, as the case may be) subject to taxation in, and that the market value and the gross tax capacity in the proper column, opposite the descriptions of property, is in each case the market

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and the gross tax capacity of the property, to the best of my knowledge and belief (where the assessment has been corrected by the town board, "except as corrected by the town board"), and that the footings of the several columns in the book, and the tabular statement returned with it, are correct.

.....

Assessor.

Signed and sworn to before me this day of, 19....

.....

Auditor of County."

The auditor shall preserve the records.

Subd. 2. **Summary; affidavit.** In counties where the county auditor has elected to keep records under section 273.03, subdivision 2, the county assessor shall prepare summaries of the total amount of market valuations and gross tax capacities by subdivisions of government within the county as of January 2 of each year. The summary must be in the form required by the commissioner of revenue. The summary must be submitted on or before the fourth Monday of June and must be verified by the assessor's affidavit, substantially in the following form:

"State of Minnesota)
) ss.
County of)

I,, assessor of, solemnly swear that the summary attached to this affidavit contains a correct and full statement of market valuations and gross tax capacities of real estate for the year 19....

.....

Assessor.

Signed and sworn to before me this day of, 19....

.....

Auditor of County."

A copy of the summary must be certified by the county assessor and promptly forwarded to the commissioner of revenue.

History: (2037) RL s 850; 1945 c 146 s 1; 1963 c 781 s 3; 1971 c 564 s 7; 1973 c 582 s 3; 1975 c 339 s 8; 1986 c 444; 1987 c 229 art 4 s 1; 1988 c 719 art 5 s 84

274.05 AUDITOR'S CERTIFICATES.

Subdivision 1. **Auditor's certificate of assessment books.** Upon the return of the assessment books under section 274.04, the county auditor shall examine them; and, if found in proper form, shall issue a certificate to the assessor. The certificate must state that the books comply with section 274.04. The assessor shall file the certificate with the clerk of the town. The town board must not pay the assessor for services until the assessor has complied with this section.

Subd. 2. **Auditor's certificate of summaries.** On receiving the summaries under section 274.04, subdivision 2, the county auditor shall examine them and, if found in proper form, shall issue a certificate to the assessor. The certificate must state that the summaries comply with section 274.04, subdivision 2.

History: (2038, 2039) 1907 c 87 s 1,2; 1963 c 781 s 4; 1975 c 339 s 8; 1986 c 444; 1987 c 229 art 4 s 1

274.06 [Repealed, 1949 c 543 s 2]

274.07 LIST BY PERSON SICK OR ABSENT.

If any person required to list property for taxation is prevented by sickness or absence from listing it with the assessor, the person, or the person's agent in charge of

the property, may give the auditor a statement of the property value as required by this chapter at any time before the taxes are extended by the county auditor. The auditor shall list the property and correct the corresponding items in the return made by the assessor. No statement may be received from any person who refused or neglected to attest to the statement when required by the assessor. No statement may be received from any person, unless the person makes and files with it an affidavit of absence from the town or district without design to avoid the listing of the property, or was prevented by sickness from giving the assessor the required statement when asked to do so.

History: (2041) *RL s 851; 1986 c 444; 1987 c 229 art 4 s 1*

274.08 CORRECTION OF BOOKS.

The county auditor shall carefully examine the assessment books. If any property has been omitted, the auditor shall enter it on the list. The auditor shall notify the assessor of the omission. Upon notification, the assessor shall immediately determine the value of the omitted property and correct the original return. If the assessor does not perform, the auditor shall determine the value of the property and make the necessary corrections.

History: (2042) *RL s 852; 1986 c 444; 1987 c 229 art 4 s 1*

274.09 CORRECTION OF FALSE LISTS AND RETURNS.

If the county auditor believes that any person has given the assessor a false statement of personal property, or that the assessor has not returned the full amount of all property required to be listed in the assessor's town or district, or has omitted, or made an erroneous return of, any property subject to taxation, the auditor shall correct the return of the assessor. At any time before the final settlement with the county treasurer, the auditor shall charge the owners of the property on the tax lists with the proper amount of taxes.

For purposes of this section the auditor may issue compulsory process, require the attendance of any person supposed to have a knowledge of the property, or its value, and examine the person, on oath, about the statement or return. Before making the entry on the tax list, the county auditor shall notify the person required to list the property of the right to show that the person's statement or the return of the assessor is correct. The county auditor shall file in the auditor's office a statement of the facts or evidence upon which the auditor made the corrections. The county auditor must not reduce the amount returned by the assessor without the written consent of the commissioner of revenue. A statement supporting the reduction must be submitted by the county auditor or the party aggrieved to the commissioner of revenue.

History: (2043) *RL s 853; Ex1959 c 59 s 2; 1973 c 582 s 3; 1986 c 444; 1987 c 229 art 4 s 1*

274.10 PROPERTY OMITTED OR UNDERVALUED.

Subdivision 1. Examiner; appointment, duties. The governor shall appoint an examiner when it appears to the governor on a verified complaint, or by the finding of a court or of the legislature, or any committee of the legislature, that a considerable amount of property in any county has been improperly omitted from the tax lists and assessment roll of the county for a year; or, if assessed, that the property has been grossly undervalued by the assessor or other county officials, whether or not the assessment has been reviewed by the county board of equalization. The appointment must be in writing. The appointee must be a competent citizen of the state, but not a resident of the county. The person appointed shall determine the character, location, value, and ownership of the real and personal property in the county omitted or undervalued. The person shall take an oath to faithfully perform the duties.

The person shall examine the subject and prepare a report in duplicate. A list must be attached to the report, showing the character, location, ownership, and valuation of all property that has been omitted or undervalued. The list must state the years or part

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of years that the property has been omitted or undervalued. The list must show opposite each piece or parcel of land or item of personal property undervalued, the amount of the assessment, its actual and market value at the time it should have been assessed, and the difference between its assessed and actual value. On or before January 1, in the assessment year, the examiner shall file the report and list with the county auditor and with the commissioner of finance. Lists must be verified substantially as follows:

"I,, solemnly swear that I have personally examined the real and personal property in the attached list, and that it is a correct and full list of the real and personal property subject to taxation in the county, and omitted from taxation for the years stated in it, or, if assessed for those years, grossly undervalued, and that the character, location, ownership, and valuation of the property as set down in the proper column, opposite the property, are correct, to the best of my knowledge and belief."

Subd. 2. Deputies; appointment, duties. When necessary to properly perform duties within the time prescribed by law, with the approval of the governor, the examiner may appoint one or more well-qualified citizens of the state as deputies to assist in the performance of examiner's duties. The deputies shall perform the duties assigned them by the examiner. The deputies must take an oath to faithfully perform the duties.

Subd. 3. Compensation of examiner and deputies. The examiner shall be paid \$3 for services, and each deputy shall be paid \$2, for every day they are necessarily employed in the performance of their duties. The examiner and deputies shall be paid their necessary expenses. Upon the approval by the governor, the compensation and expenses must be paid out of the general fund in the state treasury. The respective counties shall reimburse the state two years after the payments are made. The state auditor shall notify the county auditor of the amount to be paid. The county auditor shall levy a tax on the taxable property in the county sufficient to pay it. When collected, the proceeds of the tax must be paid into the state treasury like other state taxes.

History: (2044, 2045, 2046) *RL s 854,855,856; 1973 c 492 s 14; 1975 c 339 s 8; 1986 c 444; 1987 c 229 art 4 s 1*

274.11 TAXES A LIEN ON PROPERTY IN EXAMINER'S LIST.

The taxes upon the property on the list of the examiner under section 274.10, and found to have been omitted from or undervalued in the tax list for any year, is a lien upon all the real property owned in the county by any person named in it as the owner. The lien attaches at the time the list is filed with the county auditor. The lien continues until the taxes are paid. The lien may be satisfied from the proceeds of the sale of any property in the county owned by the person.

History: (2047) *RL s 857; 1987 c 229 art 4 s 1*

274.12 DUTIES OF AUDITOR AND ASSESSORS.

Upon the receipt of the examiner's list, the county auditor shall enter the property described in it in the real and personal property assessment books. Upon receiving the books from the auditor, the assessor shall assess the property entered in it at its market value as shown by the list. A copy of the list must be furnished to the assessor with the assessment books of the district. The assessor shall also make the necessary corrections in any assessment made before receipt of the list to correspond with the market value of the property shown in the list and correct the returns accordingly. The auditor shall proceed under sections 273.02 and 274.09. On finding from the examiner's list that any property has been omitted from or undervalued in the lists of any prior year or years, the auditor shall enter it on the assessment and tax books for the year or years it was omitted or undervalued. The omitted and undervalued property must be assessed at the valuation and amounts shown on the list. The arrearages of taxes on the property accruing against it must be extended upon the tax list for the current

year and collected like other taxes. An assessor or county auditor who neglects to perform a duty under this section is guilty of a misdemeanor. In addition to the usual penalty, the assessor or auditor is liable on official bond for all taxes on the property on the examiner's list.

History: (2048) *RL s 858; 1975 c 339 s 8; 1986 c 444; 1987 c 229 art 4 s 1*

274.13 COUNTY BOARD OF EQUALIZATION.

Subdivision 1. Members; meetings; rules for equalizing assessments. The county commissioners, or a majority of them, with the county auditor, or, if the auditor cannot be present, the deputy county auditor, or, if there is no deputy, the court administrator of the district court, shall form a board for the equalization of the assessment of the property of the county, including the property of all cities whose charters provide for a board of equalization. The board shall meet annually, on the date specified in section 274.14, at the office of the auditor. Each member shall take an oath to fairly and impartially perform duties as a member. The board shall examine and compare the returns of the assessment of property of the towns or districts, and equalize them so that each tract or lot of real property and each article or class of personal property is entered on the assessment list at its market value, subject to the following rules:

(1) The board shall raise the valuation of each tract or lot of real property which in its opinion is returned below its market value to the sum believed to be its market value. The board must first give notice of intention to raise the valuation to the person in whose name it is assessed, if the person is a resident of the county. The notice must fix a time and place for a hearing.

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

(3) The board shall raise the valuation of each class of personal property which in its opinion is returned below its market value to the sum believed to be its market value. It shall raise the aggregate value of the personal property of individuals, firms, or corporations, when it believes that the aggregate valuation, as returned, is less than the market value of the taxable personal property possessed by the individuals, firms, or corporations, to the sum it believes to be the market value. The board must first give notice to the persons of intention to do so. The notice must set a time and place for a hearing.

(4) The board shall reduce the valuation of each class of personal property listed in section 273.49 that is returned above its market value to the sum it believes to be its market value. Upon complaint of a party aggrieved, the board shall reduce the aggregate valuation of the individual's personal property, or of any class of personal property for which the individual is assessed, which in its opinion has been assessed at too large a sum, to the sum it believes was the market value of the individual's personal property of that class.

(5) The board must not reduce the aggregate value of all the property of its county, as submitted to the county board of equalization, with the additions made by the auditor under this chapter, by more than one percent of its whole valuation. The board may raise the aggregate valuation of real property, and of each class of personal property, of the county, or of any town or district of the county, when it believes it is below the market value of the property, or class of property, to the aggregate amount it believes to be its market value.

(6) The board shall change the classification of any property which in its opinion is not properly classified.

Subd. 1a. Failure to appear or appeal. If a person, other than a public utility, mining company, or the metropolitan airport commission for which the original assessments are determined by the commissioner of revenue, fails to appear in person, by counsel, or by written communication before the county board after being duly notified of the board's intent to raise the assessment of the person's property, or if a person fails to appeal a decision of the board of review as described in section 274.01

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after appearing before the local board, the person may not appear before the commissioner of revenue under section 270.11, subdivisions 5 and 6, to contest the valuation.

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

History: (2049) *RL s 859; 1945 c 401 s 1; 1949 c 543 s 3; 1971 c 564 s 8; 1975 c 339 s 6; 1977 c 434 s 12; 1980 c 437 s 7; 1986 c 444; 1Sp1986 c 3 art 1 s 82; 1987 c 229 art 4 s 1*

274.14 LENGTH OF SESSION; RECORD.

The county board of equalization or the special board of equalization appointed by it shall meet during the last two weeks in June. The commissioner may extend the session period to July 15 but no action taken by the county board of review after the extended termination date is valid. The county auditor shall keep an accurate record of the proceedings and orders of the board. The record must be published like other proceedings of county commissioners. A copy of the published record must be sent to the commissioner of revenue, with the abstract of assessment required by section 274.16.

History: (2050) *RL s 860; 1949 c 543 s 4; 1971 c 564 s 9; 1973 c 582 s 3; 1975 c 339 s 7; 1976 c 334 s 8; 1980 c 437 s 8; 1987 c 229 art 4 s 1; 1987 c 268 art 7 s 38*

274.15 [Repealed, 1975 c 301 s 16]

274.16 CORRECTED LISTS, ABSTRACTS.

The county assessor or, in Ramsey county, the official designated by the board of county commissioners shall calculate the changes of the assessment lists determined by the county board of equalization, and make corrections accordingly, in the real or personal lists, or both, and shall make duplicate abstracts of them. One must be filed in the assessor's office, and one must be forwarded to the commissioner of revenue as provided in section 270.11, subdivision 2.

History: (2052) *RL s 862; 1949 c 543 s 5; 1955 c 71 s 1; 1971 c 25 s 56; 1971 c 564 s 10; 1973 c 582 s 3; 1978 c 743 s 11; 1986 c 444; 1987 c 229 art 4 s 1; 1987 c 268 art 7 s 39*

274.17 RECORD; ABSTRACT TO COUNTY AUDITORS.

The secretary shall keep a record of the proceedings of the county board of equalization. The record must be published in the annual report of the commissioner of finance. Upon final adjournment the secretary shall send each county auditor an abstract of the proceedings, specifying: (1) the percent added to or deducted from the valuation of the real property of each of the towns and cities, and of the real property not in towns or cities, in case an equal percent has not been added to or deducted from each; (2) the percent added to or deducted from the classes of personal property in each of the towns and cities; and (3) the amounts added to the assessments of individuals, firms, or corporations.

The county auditor shall add to or deduct from each tract or lot of real property in the county the required percent on the valuation of the property after equalization by the county board, rounding the value of each separate tract or lot to the nearest dollar. The county auditor shall also add to or deduct from the classes of personal

property in the county the required percent on the valuation of the property after equalization by the county board, rounding the value of each separate class of personal property to the nearest dollar. The county auditor shall also add to the assessments of individuals, firms, and corporations after equalization by the county board, the required amounts.

History: (2053) *RL s 864; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1986 c 444; 1987 c 229 art 4 s 1*

274.18 ABSTRACT OF REALTY ASSESSMENT ROLL TO TOWN CLERKS.

On or before the first Tuesday of March, in each year, the county auditor shall make out and send to each town clerk in the county a certified copy or abstract of the real estate assessment roll of the town, as equalized by the county and state boards of equalization.

History: (2054) *RL s 865; 1979 c 50 s 31; 1986 c 444; 1987 c 229 art 4 s 1*

274.19 ASSESSMENT OF MANUFACTURED HOMES.

Subdivision 1. Valuation; notice. Subdivisions 1 to 7 apply to manufactured homes that are assessed under subdivision 8, paragraph (c). Each manufactured home must be valued each year by the assessor and assessed with reference to its value on January 2 of that year. Notice of the value must be mailed to the person to be assessed at least ten days before the meeting of the local board of review or equalization. The notice must contain the amount of valuation in terms of market value, the assessor's office address, and the date, place, and time set for the meeting of the local board of review or equalization and the county board of equalization.

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

Subd. 3. Tax statements; penalties; collections. Not later than July 15 in the year of assessment the county treasurer shall mail to the taxpayer a statement of tax due on a manufactured home. The taxes are due on the last day of August. Taxes remaining unpaid after the due date are delinquent, and a penalty of eight percent must be assessed and collected as part of the unpaid taxes. On September 30 the county treasurer shall make a list of taxes remaining unpaid and shall certify the list immediately to the court administrator of district court. The court administrator shall issue warrants to the sheriff for collection.

Subd. 4. Petitions of grievance. A person who claims that the person's manufactured home has been unfairly or unequally assessed, or that the property has been assessed at a valuation greater than its real or actual value, or that the tax levied against it is illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so levied, may have the validity of the claim, defense, or objection determined in court. The determination must be made by the district court of the county in which the tax is levied or by the tax court. A person can request the determination by filing a petition for it in the office of the court administrator of the district court on or before September 1 of the year in which the tax becomes payable. A petition for determination under this section may be transferred by the district court to the tax court.

Subd. 5. Continuing with petition. The right to continue prosecution of the petition is conditioned upon the payment of the tax when due unless the court permits the petitioner to continue without payment, or with a reduced payment, under section 277.011, subdivision 3. Upon ten days notice to the county attorney and to the county auditor, given at least ten days before the last day of August, the petitioner may apply to the court for permission to continue prosecution of the petition without payment or with a reduced payment.

Subd. 6. Correcting tax. If the local board of review or equalization or the county

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board of equalization changes the assessor's valuation of a manufactured home, the change must be sent to the county auditor. The auditor shall immediately recompute the tax and advise the treasurer of the corrected tax. If the property is entitled to homestead classification, the auditor shall reduce the tax accordingly.

Subd. 7. Personal property. The tax assessed on manufactured homes is a personal property tax. Laws relating to assessment, review, and collection of personal property taxes apply to this tax, if consistent with this section.

Subd. 8. Manufactured homes; sectional structures. (a) In this section, "manufactured home" means a structure transportable in one or more sections, which is built on a permanent chassis, and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and contains the plumbing, heating, air conditioning, and electrical systems in it. "Manufactured home" includes any accessory structure that is an addition or supplement to the manufactured home and, when installed, becomes a part of the manufactured home.

(b) A manufactured home that meets each of the following criteria must be valued and assessed as an improvement to real property, the appropriate real property classification applies, and the valuation is subject to review and the taxes payable in the manner provided for real property:

(1) the owner of the unit holds title to the land on which it is situated;

(2) the unit is affixed to the land by a permanent foundation or is installed at its location in accordance with the manufactured home building code in sections 327.31 to 327.34, and rules adopted under those sections, or is affixed to the land like other real property in the taxing district; and

(3) the unit is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real property in the taxing district.

(c) A manufactured home that meets each of the following criteria must be assessed at the rate provided by the appropriate real property classification but must be treated as personal property, and the valuation is subject to review and the taxes payable in the manner provided in this section:

(1) the owner of the unit is a lessee of the land under the terms of a lease;

(2) the unit is affixed to the land by a permanent foundation or is installed at its location in accordance with the manufactured homes building code contained in sections 327.31 to 327.34, and the rules adopted under those sections, or is affixed to the land like other real property in the taxing district; and

(3) the unit is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real property in the taxing district.

(d) Sectional structures must be valued and assessed as an improvement to real property if the owner of the structure holds title to the land on which it is located or is a qualifying lessee of the land under section 273.19. In this paragraph "sectional structure" means a building or structural unit that has been in whole or substantial part manufactured or constructed at an off-site location to be wholly or partially assembled on-site alone or with other units and attached to a permanent foundation.

(e) The commissioner of revenue may adopt rules under the administrative procedure act to establish additional criteria for the classification of manufactured homes and sectional structures under this subdivision.

History: 1975 c 376 s 2; 1978 c 672 s 5,6; 1981 c 365 s 9; 1982 c 523 art 18 s 1; 1Sp1985 c 14 art 4 s 71-77; 1986 c 444; 1Sp1986 c 1 art 4 s 25,26; 1Sp1986 c 3 art 1 s 82; 1987 c 229 art 4 s 1