

## CHAPTER 271

### TAX COURT

271.06 Appeals from orders.

271.21 Small claims division.

#### 271.06 APPEALS FROM ORDERS.

*[For text of subs 1 to 3, see M.S.1994]*

Subd. 4. **Appeal fee.** At the time of filing the notice of appeal the appellant shall pay to the court administrator of the tax court an appeal fee equal to the fee provided for civil actions in the district court under section 357.021, subdivision 2, clause (1); except 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 \$25. The provisions of chapter 563, providing for proceedings in forma pauperis, shall also apply for appeals to the tax court.

*[For text of subs 5 to 7, see M.S.1994]*

**History:** 1995 c 226 art 6 s 7

#### 271.21 SMALL CLAIMS DIVISION.

*[For text of subs 1 to 5, see M.S.1994]*

Subd. 6. **Hearing.** The hearing in the small claims division shall be informal and without a jury. The judge may hear any testimony and receive any evidence the judge deems necessary or desirable for a just determination of the case. Sales ratio studies published by the department of revenue may be admissible as a public record without foundation. All testimony shall be given under oath. A party may appear personally or may be represented or accompanied by an attorney. No transcript of the proceedings shall be kept.

*[For text of subs 7 to 11, see M.S.1994]*

**History:** 1995 c 186 s 53