

274.175 VALUES FINALIZED.

The assessments recorded by the county assessor and the county auditor under sections 273.124, subdivision 9; 274.16; 274.17; or other law for real and personal property are final on July 1 of the assessment year, except for property added to the assessment rolls under section 272.02, subdivision 38, and assessments certified to the auditor under sections 273.33, subdivision 2, and 273.37, subdivision 2, or deleted because of tax forfeiture pursuant to chapter 281. No changes in value may be made after July 1 of the assessment year, except for corrections permitted in sections 273.01 and 274.01, or assessments certified to the auditor under sections 273.33, subdivision 2, and 273.37, subdivision 2.

History: *1Sp1989 c 1 art 9 s 30; 1990 c 480 art 7 s 16; 2009 c 88 art 10 s 14*