

Subd. 2. Test procedures for compliance with this section shall be established by the department of public safety, taking into consideration the test procedures of the society of automotive engineers.

Sec. 3. This act is effective January 1, 1972.

Approved May 27, 1971.

CHAPTER 564—H.F.No.511

An act relating to taxation; providing certain dates and time periods relative to the assessment of property; amending Minnesota Statutes 1969, Sections 270.11, Subdivisions 1 and 2; 270.12; 270.13; 273.01; 274.01; 274.04; 274.13; 274.14; and 274.16.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1969, Section 270.11, Subdivision 1, is amended to read:

270.11 TAXATION; ASSESSMENT DATES; POWERS; MEETINGS. Subdivision 1. **TO ACT AS STATE BOARD OF EQUALIZATION.** The commissioner of taxation shall have and exercise all the rights, powers and authority by law vested in the state board of equalization, which board of equalization is hereby continued, with full power and authority to review, modify, and revise all of the acts and proceedings of the commissioner in so far as they relate to the equalization and valuation of property assessed for taxation, as prescribed by section 270.12, which state board of equalization shall meet ~~on the second Tuesday in September~~ August 15 of each year during its existence.

Sec. 2. Minnesota Statutes 1969, Section 270.11, Subdivision 2, is amended to read:

Subd. 2. COUNTY AUDITOR'S REPORTS OF ASSESSMENTS FILED WITH COMMISSIONER. The commissioner of taxation shall require the auditor of each county in the state to file with him, on or before ~~the fourth Monday in August~~ August 1, each year, complete abstracts of all real and personal property in the county, as equalized by the county board of equalization, and itemized by assessment districts, accompanied by a printed or typewritten copy of the proceedings of the county board of equalization, and it shall be the duty of the county auditor to so report to the commissioner of taxation.

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Sec. 3. Minnesota Statutes 1969, Section 270.12, is amended to read:

270.12 STATE BOARD OF EQUALIZATION; DUTIES. The commissioner of taxation shall constitute the state board of equalization. The board may adjourn from day to day and employ necessary clerical assistance. The board shall meet annually on ~~the first Tuesday of September~~ August 15 at the office of the commissioner of taxation and examine and compare the returns of the assessment of the property in the several counties, and equalize the same so that all the taxable property in the state shall be assessed at its true and full value, subject to the following rules:

(1) The board shall add to the aggregate valuation of the real property of every county, which the board believes to be valued below its true and full value in money, such percent as will bring the same to its true and full value in money;

(2) The board shall deduct from the aggregate valuation of the real property of every county, which the board believes to be valued above its true and full value in money, such percent as will reduce the same to its true and full value in money;

(3) If the board believes the valuation of the real property of any town or district in any county, or the valuation of the real property of any county not in towns, villages, or cities, should be raised or reduced, without raising or reducing the other real property of such county, or without raising or reducing it in the same ratio, the board may add to, or take from, the valuation of any one or more of such towns, villages, or cities, or of the property not in towns, villages, or cities, such percent as the board believes will raise or reduce the same to its true and full value in money;

(4) The board shall add to the aggregate valuation of any class of personal property of any county, town, village, or city, which the board believes to be valued below the true and full value thereof, such percent as will raise the same to its true and full value in money;

(5) The board shall take from the aggregate valuation of any class of personal property in any county, town, village, or city, which the board believes to be valued above the true and full value thereof, such percent as will reduce the same to its true and full value in money;

(6) The board shall not reduce the aggregate valuation of all the property of the state, as returned by the several county auditors, more than one percent on the whole valuation thereof; and

(7) When it would be of assistance in equalizing values the board may require any county auditor to furnish statements showing

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assessments of real and personal property of any individuals, firms, or corporations within the county. The board shall consider and equalize such assessments and may increase the assessment of individuals, firms, or corporations above the amount returned by the county board of equalization when it shall appear to be undervalued, first giving notice to such persons of the intention of the board so to do, which notice shall fix a time and place of hearing. The board shall not decrease any such assessment below the valuation placed by the county board of equalization.

Sec. 4. Minnesota Statutes 1969, Section 270.13, is amended to read:

270.13 RECORD OF PROCEEDINGS CHANGING ASSESSED VALUATION; DUTIES OF COUNTY AUDITOR. A record of all proceedings of the commissioner of taxation affecting any change in the assessed valuation of any property, as revised by the state board of equalization, shall be kept by the commissioner of taxation and a copy thereof, duly certified, shall be mailed to the auditor of each county wherein such property is situated, on or before ~~November~~ October fifteenth each year. This record shall specify the amounts or amount, or both, added to or deducted from the valuation of the real property of each of the several towns, villages, and cities, and of the real property not in towns, villages, or cities, also the percent or amount of both, added to or deducted from the several classes of personal property in each of the towns, villages, and cities, and also the amount added to or deducted from the assessments of individuals, copartnerships, associations, or corporations. The county auditor shall add to or deduct from such tract or lot, or portion thereof, of any real property in his county the required percent or amount, or both, on the valuation thereof as it stood after equalized by the county board, adding in each case a fractional sum of 50 cents or more, and deducting in each case any fractional sum of less than 50 cents, so that no valuation of any separate tract or lot shall contain any fraction of a dollar; and add to, or deduct from, the several classes of personal property in his county the required percent or amount, or both, on the valuation thereof as it stood after equalized by the county board, adding or deducting in manner aforesaid any fractional sum so that no valuation of any separate class of personal property shall contain a fraction of a dollar, and add to or deduct from assessments of individuals, copartnerships, associations, or corporations, as they stood after equalization by the county board, the required amounts to agree with the assessments as returned by the commissioner of taxation.

Sec. 5. Minnesota Statutes 1969, Section 273.01, is amended to read:

273.01 LISTING AND ASSESSMENT, TIME. All real property subject to taxation shall be listed and assessed every ~~even~~ odd

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numbered year with reference to its value on January 2 preceding the assessment, and all real property becoming taxable any intervening year shall be listed and assessed 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 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.

Sec. 6. Minnesota Statutes 1969, Section 274.01, is amended to read:

274.01 BOARD OF REVIEW. The town board of each town, the council or other governing body of each village, borough, and city, except in cities whose charters provide for a board of equalization, shall be a board of review. The county assessor shall fix a day when each of such boards and the board of equalization of any city whose charter provides for a board of equalization shall meet in the several assessment districts of the county, and shall on or before ~~May~~ April first of each year give written notice thereof to the clerk. Such meetings notwithstanding the provisions of any charter to the contrary shall be held between the first day of June and the fifteenth day of July ~~May 1st and June 30th~~ in each year, and the clerk shall give published and posted notice of such meeting at least ten days prior to the date fixed. Such board shall meet at the office of the clerk to review the assessment of property in such town or district, and immediately proceed to examine and see that all taxable property in the town or district has been properly placed upon the list, and duly

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valued by the assessor. In case any property, real or personal shall have been omitted, the board shall place it upon the list with its true value, and correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the assessment list at its full and true value; but no assessment of the property of any person shall be raised until he has been duly notified of the intent of the board so to do. On application of any person feeling aggrieved, the board shall review the assessment, and correct it as shall appear just. A majority of the members may act at such meeting, and adjourn from day to day until they finish the hearing of all cases presented. The assessor shall attend, with his assessment books and papers, and take part in the proceedings, but shall not vote. The county assessor, or an assistant, delegated by him shall attend such 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 full and true value of each item of property, added or changed by the board, placed opposite such item. The county assessor shall enter all changes made by the board in the assessment book.

The board of review, and the board of equalization of any city, shall complete its work and adjourn within 20 days from the time of convening specified in the notice of the clerk and no action taken subsequent to such date shall be valid. All complaints in reference to any assessment made after the meeting of such board, shall be heard and determined by the county board of equalization. Any non-resident may, at any time, before the meeting of the board of review file written objections to his assessment with the county assessor and if any such objections are filed they shall be presented to the board of review at its meeting by the county assessor for its consideration.

Sec. 7. Minnesota Statutes 1969, Section 274.04, is amended to read:

274.04 ASSESSOR'S RETURN TO AUDITOR. Subdivision 1. The assessor shall foot each column in his assessment books, and make in each book, under proper headings, a tabular statement showing the footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings. On or before the first Monday of ~~July~~ May he shall return to the county auditor his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be preserved in the office of the auditor. Such return shall be verified by his affidavit, substantially in the following form:

"State of Minnesota }
 County of } ss.

I,, assessor of, solemnly do swear that the book to which this is attached contains a correct

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and full list of all the real property (or personal property, as the case may be) subject to taxation in, so far as I have been able to ascertain the same, and that the true and full value and the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case the full and true and the assessed value of such 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 said book, and the tabular statement returned herewith, are correct, as I verily believe.

.....
Assessor.

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

Auditor of County."

Subd. 2. In counties where the county auditor has elected to come under the provisions of section 273.03, subdivision 2, the county assessor shall prepare recapitulations in such form as is prescribed by the commissioner of taxation, of the total amount of true and full and assessed valuations by subdivisions of government within his county as of ~~May 1~~ January 2 of each year. Such recapitulation shall be submitted on or before the fourth Monday of ~~August~~ June and shall be verified by the assessor's affidavit, substantially in the following form:

"State of Minnesota }
County of } ss.

I,, assessor of, do solemnly swear that the recapitulation attached hereto contains a correct and full statement of true and full and assessed valuations of real estate for the year 19....

.....
Assessor

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

Auditor of County."

A true copy of this recapitulation shall be certified by the county assessor and promptly forwarded to the commissioner of taxation.

Sec. 8. Minnesota Statutes 1969, Section 274.13, is amended to read:

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274.13 COUNTY BOARD OF EQUALIZATION. The county commissioners, or a majority of them, with the county auditor, or, if he cannot be present, the deputy county auditor, or, if there be no such deputy, the clerk 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 third Monday in July~~ July 1, at the office of the auditor and, each member having taken an oath fairly and impartially to perform his duties as such, shall examine and compare the returns of the assessment of property of the several towns or districts, and equalize the same so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its full and true 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 full and true value to such sum as is believed to be the full and true value thereof; first, giving notice of intention so to do to the person in whose name it is assessed, if a resident of the county, which notice shall fix a time and place when and where a hearing will be had;

(2) The board shall reduce the valuation of each tract or lot which in its opinion is returned above its full and true value to such sum as is believed to be the full and true value thereof;

(3) The board shall raise the valuation of each class of personal property which in its opinion is returned below its full and true value to such sum as is believed to be the full and true value thereof; and shall raise the aggregate value of the personal property of individuals, firms, or corporations, when it believes that such aggregate valuation, as returned, is less than the true value of the taxable personal property possessed by such individuals, firms, or corporations, to such sum as it believes to be the full and true value thereof; first giving notice to such persons of intention so to do, which notice shall fix a time and place when and where a hearing will be had;

(4) The board shall reduce the valuation of each class of personal property enumerated in section 273.49 which is returned above its full and true value to such sum as it believes to be the full and true value thereof; and, upon complaint of any party aggrieved, the board shall reduce the aggregate valuation of the personal property of such individual, or of any class of personal property for which he is assessed, which in its opinion has been assessed at too large a sum, to such sum as it believes was the full and true value of his personal property of such class;

(5) The board shall not reduce the aggregate value of the real property, or the aggregate value of the personal property, of its county below the aggregate value thereof, as returned by the assessors, with the additions made thereto by the auditor as in this

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chapter required; but the board may raise the aggregate valuation of such real property, and of each class of personal property, of the county, or of any town or district thereof, when it believes the same is below the full and true value of the property, or class of property, to such aggregate amount as it believes to be the full and true value thereof.

Sec. 9. Minnesota Statutes 1969, Section 274.14, is amended to read:

274.14 LENGTH OF SESSION; RECORD. The county board of equalization may continue in session and adjourn from time to time ~~during four weeks, commencing on the third Monday of July~~ July 1 and ending on or before ~~the third Monday of August~~ July 15, when it shall adjourn and no action taken subsequent to the ~~third Monday of August~~ July 15 shall be valid. The county auditor shall keep an accurate record of the proceedings and orders of the board, which record shall be published in the same manner as other proceedings of county commissioners. A copy of such published record shall be transmitted to the commissioner of taxation, with the abstract of assessment required by section 274.16.

Sec. 10. Minnesota Statutes 1969, Section 274.16, is amended to read:

274.16 CORRECTED LISTS, ABSTRACTS. In any county having more than 300,000 and less than 450,000 inhabitants and having a county assessor, and in any county not having a county assessor, the county auditor 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 the same; one shall be filed in his office, and one shall be forwarded to the commissioner of taxation on or before ~~the fourth Monday of August~~ August 1. In other counties such changes and abstracts shall be made by the county assessors.

Sec. 11. Except for section 5, this act is effective January 1, 1972. Section 5 is effective January 1, 1973.

Approved May 27, 1971.

CHAPTER 565—H.F.No.577

An act relating to dairy products; butterfat content of butter; amending Minnesota Statutes 1969, Section 32.471, Subdivision 1.

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