
CHAPTER 339—H.F.No.133

[Coded in Part]

An act relating to taxation; eliminating assessor's function of obtaining agricultural statistics and information; appointment of special boards of review and equalization; providing for certification of assessor; reclassification procedures for certain property; amending Minnesota Statutes 1974, Sections 17.03, Subdivision 2; 270.11, by adding a subdivision; 270.48; 273.13, Subdivision 16; 273.17, Subdivision 1; 274.01; 274.13; 274.14.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 17.03, Subdivision 2, is amended to read:

Subd. 2. TAXATION; ASSESSMENT OF REAL PROPERTY; STATISTICS AND INFORMATION. The commissioner ~~shall~~ may collect, compile, and supply statistics and information in regard to the agricultural products of the state and agricultural industries and, to attain this result, he ~~shall~~ may cause to be made a complete farm census at least once in two years, and may do so annually if deemed advisable. He is authorized to have made and supplied to the auditors of the several counties suitable blanks to be used by the assessor in each precinct upon which to make the returns required by the commissioner; and, in cases where a county assessor is employed, these blanks may be supplied to such assessor, and the county and local assessors are hereby required, as a part of their duties, to fill out such blanks according to instructions. When these blanks, so filled out, are returned to the county assessor or to the county auditor they shall then be forwarded to the commissioner to be used by him to compile for distribution in suitable form to persons engaged in agriculture.

Sec. 2. Minnesota Statutes 1974, Section 270.11, is amended by adding a subdivision to read:

Subd. 7. APPEARANCES BEFORE THE COMMISSIONER. A property owner may not appear before the commissioner for the purposes provided in subdivisions 5 or 6 unless a timely appearance in person, by counsel, or by written communication has been made before the county board of equalization as provided in section 274.13, to appeal the assessment of the property, or that he can establish that he did not receive notice of his market value at least five days before the local board of review meeting.

Sec. 3. Minnesota Statutes 1974, Section 270.48, is amended to read:

270.48 CERTIFICATION OF QUALIFIED PERSONS. The board

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shall certify persons as possessing the necessary qualifications of an assessing official. Different levels of certification may be established as to classes of property which assessors may be certified to assess at the discretion of the board. Every person, except a local or county assessor, regularly employed by the assessor to assist in making decisions regarding valuing and classifying property for assessment purposes shall be required to become certified within three years of his date of employment or June 1, 1975, whichever is later. Certification shall be required for local and county assessors as otherwise provided in sections 270.41 to 270.53.

Sec. 4. Minnesota Statutes 1974, Section 273.17, Subdivision 1, is amended to read:

273.17 TAXATION; ASSESSMENT OF REAL PROPERTY IN EVEN-NUMBERED YEARS. Subdivision 1. In every even-numbered year, on January 2, the assessor shall also assess all real property that may have become subject to taxation since the last previous assessment, including all real property platted since the last real estate assessment in the odd-numbered year, and all buildings or other structures of any kind, whether completed or in process of construction, of over \$100 in value, the value of which has not been previously added to or included in the valuation of the land on which they have been erected. He shall make return thereof to the county auditor, with his return of personal property, showing the tract or lot on which each structure has been erected and the market value added thereto by such erection. Every assessor shall list, without revaluing, in each even-numbered year, on a form to be prescribed by the commissioner of revenue, all parcels of land that shall have become homesteads or shall have ceased to be homesteads for taxation purposes since the last real estate assessment, and other parcels of land when the use of the land requires a change in classification or the land has been incorrectly classified in a previous assessment.

The county auditor shall note such change in the assessed valuation upon the tax lists, caused by a change in classification, and shall calculate the taxes for such even-numbered year on such changed valuation. In case of the destruction by fire, flood, or otherwise of any building or structure, over \$100 in value, which has been erected previous to the last valuation of the land on which it stood, or the value of which has been added to any former valuation, the assessor shall determine, as nearly as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the auditor.

Sec. 5. Minnesota Statutes 1974, Section 274.01, is amended to read:

274.01 BOARD OF REVIEW. Subdivision 1. (a) The town board of each town, the council or other governing body of each city, except in cities whose charters provide for a board of equalization, shall be a

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board of review. The county assessor shall fix a day and time 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 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 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 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-market~~ 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 market~~ 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-market~~ 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.

(b) If a person fails to appear in person, by counsel, or by written communication before the board after being duly notified of the board's intent to raise the assessment of his property, or if a person feeling aggrieved by an assessment fails to apply for a review of the assessment, he may not appear before the county board of equalization for a review of his assessment, except when an assessment was made subsequent to the meeting of the board, as provided in section 273.01, or that he can establish that he did not receive notice of his market value at least five days before the local board of review meeting.

The board of review, and the board of equalization of any city, unless a longer period is approved by the commissioner of revenue, 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 ob-

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jections are filed they shall be presented to the board of review at its meeting by the county assessor for its consideration.

Subd. 2. The council or other governing body of any city, including cities whose charters provide for a board of equalization, may appoint a special board of review to which it may delegate all of the powers and duties specified 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 on the appointing body. The appointing body shall determine the number of members to be appointed thereto, 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 shall be an appraiser, realtor or other person familiar with property valuations in the assessment district.

Sec. 6. Minnesota Statutes 1974, Section 274.13, is amended to read:

274.13 COUNTY BOARD OF EQUALIZATION. Subdivision 1. (a) 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 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~~ 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 ~~full and true-market~~ value to such sum as is believed to be the ~~full and true-market~~ value thereof; first, giving notice of intention ~~so to do~~ so 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-market~~ value to such sum as is believed to be the ~~full and true-market~~ 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-market~~ value to such sum as is believed to be the ~~full and true-market~~ 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 market~~ value of the taxable personal property possessed by such individuals, firms, or cor-

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porations, to such sum as it believes to be the full and true-market value thereof; first giving notice to such persons of intention ~~so~~ to do so, 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-market value to such sum as it believes to be the full and true market 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-market 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 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-market value of the property, or class of property, to such aggregate amount as it believes to be the full and true-market value thereof.

(b) If a person 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 his property, or if a person fails to appeal a decision of the board of review as described in section 274.01 subsequent to his appearance before the local board, he may not appear before the commissioner of revenue as provided for in section 270.11, subdivisions 5 and 6, to contest the valuation.

Subd. 2. The board of equalization for any county as it is duly constituted, may appoint a special board of equalization to which it may delegate all of the powers and duties specified 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 thereto, 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 shall be an appraiser, realtor or other person familiar with property valuations in the county. The county auditor shall be a nonvoting member and serve as the recorder for the special board.

Sec. 7. Minnesota Statutes 1974, Section 274.14, is amended to read:

274.14 LENGTH OF SESSION; RECORD. The county board of equalization or the special board of equalization appointed by it may

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continue in session and adjourn from time to time commencing on July 1 and ending on or before July 15, when it shall adjourn and no action taken subsequent to 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 revenue, with the abstract of assessment required by section 274.16.

Sec. 8. In the next edition of Minnesota Statutes, the revisor of statutes shall substitute the words "market value" for the words "true and full value", "true value", or "full and true value" wherever they appear in Minnesota Statutes with reference to the assessment of ad valorem taxes and related matters. The revisor shall not change sections 273.1101, 273.1102 and 273.1103.

Sec. 9. Minnesota Statutes 1974, Section 273.13, Subdivision 16, is amended to read:

Subd. 16. HOMESTEAD ESTABLISHED AFTER ASSESSMENT DATE. (1) Any property which was not used for the purpose of a homestead on the assessment date, but which was used for the purpose of a homestead on June 1 of such year, shall constitute class 3b, class 3c or class 3cc, as the case may be, to the extent of one-half of the valuation which would have been includible in such class and one-half the homestead tax credit to which it would have been entitled had the property been used as a homestead on both such dates.

(2) Any taxpayer meeting the requirements of clause (1) must notify the county assessor, or the assessor who has the powers of the county assessor pursuant to section 273.063, in writing, prior to June 15 of such year in order to qualify thereunder.

The county assessor and the county auditor are hereby empowered to make the necessary changes on their assessment and tax records to provide for proper homestead classification and credit as provided in clauses (1) and (2).

(3) The owner of any property qualifying under this subdivision, which has not been accorded the benefits of this subdivision, regardless of whether or not the notification required in clause (2) has been timely filed, may be entitled to receive such benefits by proper application as provided in section 270.07, or section 375.192.

Sec. 10. EFFECTIVE DATE. Sections 1, 2, 3, 5, 6, 7 and 9 are effective the day following final enactment.

Section 4 is effective for all assessments made in all even-numbered years beginning after December 31, 1974.

Approved June 4, 1975.

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