

S.F. No. 173, as introduced - 87th Legislative Session (2011-2012) [11-0589]

2.1 commissioner, in which event the attorney general may intervene or be substituted as an
2.2 appellant in behalf of the state at any stage of the proceedings.

2.3 Upon a final determination of any other matter over which the court is granted
2.4 jurisdiction under section 271.01, subdivision 5, the taxpayer or the taxpayer's attorney
2.5 shall file a petition or notice of appeal as provided by law with the court administrator of
2.6 district court, acting in the capacity of court administrator of the Tax Court, with proof of
2.7 service of the petition or notice of appeal as required by law and within the time required
2.8 by law. As used in this subdivision, "final determination" includes a notice of assessment
2.9 and equalization for the year in question received from the local assessor, an order of the
2.10 local board of equalization, or an order of a county board of equalization.

2.11 The Tax Court shall prescribe a filing system so that the notice of appeal or petition
2.12 filed with the district court administrator acting as court administrator of the Tax Court is
2.13 forwarded to the Tax Court administrator. In the case of an appeal or a petition concerning
2.14 property valuation for which the assessor, a local board of equalization, a county board of
2.15 equalization or the commissioner of revenue has issued an order, the officer issuing the
2.16 order shall be notified of the filing of the appeal. The notice of appeal or petition shall be
2.17 in the form prescribed by the Tax Court.