

SENATE
STATE OF MINNESOTA
EIGHTY-SEVENTH LEGISLATURE

S.F. No. 1790

(SENATE AUTHORS: HOFFMAN)

DATE	D-PG	OFFICIAL STATUS
02/13/2012	3795	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; property; rotation of assessors; amending Minnesota Statutes

1.32010, section 273.08.

1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5Section 1. Minnesota Statutes 2010, section 273.08, is amended to read:

1.6**273.08 ASSESSOR'S DUTIES.**

1.7(a) The assessor shall actually view, and determine the market value of each tract

1.8or lot of real property listed for taxation, including the value of all improvements and

1.9structures thereon, at maximum intervals of five years and shall enter the value opposite

1.10each description.

1.11(b) A tract or lot of real property in a town or city must not be assessed by the same

1.12assessor for more than the maximum interval as set forth in paragraph (a), provided that in

1.13the case of commercial and industrial property, the limitation may be exceeded due to lack

1.14of availability of staff with the necessary qualifications.

1.15**EFFECTIVE DATE.** This section is effective for assessments beginning in

1.16assessment year 2012.