

CHAPTER 485—S. F. No. 1591

[Coded as Section 375.192]

An act relating to classification of real property for ad valorem tax purposes; authorizing county boards to grant reductions of assessed valuations of real property erroneously classified as non-homestead; amending Laws 1949, Chapter 76.

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

Section 1. Laws 1949, Chapter 76, is amended to read:

[375.192] Section 1. **Deduction in assessed valuation of real property.** Upon written application by the owner of the property, the county board of each county shall have power to grant such reduction, for the current year, of the assessed valuation of any real property in that county which erroneously has been classified, for tax purposes, as non-homestead property, as is necessary to give it the assessed valuation which it would have received if it had been classified correctly. The application shall be made on a form prescribed by the commissioner of taxation. It shall include a statement of the facts of ownership and occupancy, and shall be sworn to by the owner of the property before an officer authorized to take acknowledgments. Before it is acted upon by the county board, the application shall be referred to the county assessor, county supervisor of assessments of the county, or if the property is located in a city of the first class having a city assessor, to such assessor, who shall investigate the facts and attach his report of such investigation to the application.

Approved April 18, 1949.

CHAPTER 486—H. F. No. 600

An act relating to appropriation of funds by the several county or municipal bodies in the State of Minnesota for the promotion of general safety and the preservation of human life; amending Minnesota Statutes 1945, Section 471.63, Subdivisions 1 and 2.

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