

or services, at the place where payable. Each ~~assessor~~ *assessing officer responsible for the determination of adjusted market value* shall annually file with the county auditor the ratio which he has used of adjusted market value to market value of all the taxable *personal and real* property within the taxing district, except property which by law, custom, or practice is valued by the commissioner of taxation.

Approved June 6, 1969.

CHAPTER 991—S. F. No. 1127

[Coded in Part]

An act relating to personal property taxes; amending Minnesota Statutes 1967, Sections 277.02, 277.03, 277.06, and Chapter 277, by adding a section; repealing Minnesota Statutes 1967, Section 277.04.

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

Section 1. Minnesota Statutes 1967, Chapter 277, is amended by adding a section to read:

[277.011] Taxation; personal property taxes; objections.
Subdivision 1. Service and filing of petition. Any person who claims that his personal property has been unfairly or unequally assessed, or that such property has been assessed at a valuation greater than its real or actual value, or that the tax levied against the same is illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so levied, may have the validity of his claim, defense or objection determined by the district court of the county in which the tax is levied by serving copies of a petition for such determination upon the county auditor, county treasurer, and the county attorney and filing the same, with proof of such service, in the office of the clerk of the district court on or before the first day of July of the year in which such tax becomes payable.

Subd. 2. Form of petition. Such petition need not be in any particular form, but shall clearly identify the items of personal property involved and shall set forth in concise language the claim, defense, or objection asserted.

Subd. 3. Payment of tax. Before filing such petition, and as a condition precedent thereto, the petitioner shall pay to the county treasurer the tax levied for such year against the property involved,

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unless permission to file the petition without such payment is obtained as herein provided, which payment shall be endorsed by the county treasurer on the original petition before the same may be filed. The petitioner, upon ten days notice to the county attorney and to the county auditor, given at least ten days prior to the first day of July, may apply to the court for permission to file the petition without such payment; and, if it is made to appear—

(1) *That the proposed review is to be taken in good faith;*

(2) *That there is probable cause to believe that the property may be held exempt from the tax levied or that the tax may be determined to be less than 50 percent of the amount levied; and*

(3) *That it would work a hardship upon petitioner to pay such tax—*

The court may permit the petition to be filed without such payment, or may fix a lesser amount to be paid as a condition precedent to the right to file the same. Payment of the amount so fixed shall be endorsed on the order by the county treasurer.

Subd. 4. Treasurer must stamp tax lists. *Upon the filing of such petition, the county treasurer shall write or stamp opposite the taxpayer's name on the tax list the notation, "Petition for review filed," and such tax shall not be included in the delinquent tax list for such year.*

Subd. 5. Trial of issues. *Such petition, without any answer, return, or other pleadings thereto, shall stand for trial at any general term in session when the same is filed; or, if the court be not then in session, at the next general or special term appointed to be held in the county; and, if no such term be appointed to be held within 30 days thereafter, the same shall be brought to trial at any general term appointed to be held within the judicial district upon ten days notice. The attorney of the county in which these taxes are levied shall take charge of and prosecute such proceedings, but the county board may employ any other attorney to assist him. At the term at which such petition comes on for trial it shall take precedence of all other business before the court. The court shall without delay summarily hear and determine the claims, objections, or defenses made by the petition and shall direct judgment accordingly, and the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.*

Subd. 6. Judgment; amount; costs. *Judgment shall be for the amount of the taxes for the year as the court shall determine the same, less the amount paid thereon, if any. If the tax is sustained in*

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the full amount levied, costs and disbursements shall be taxed and allowed and shall be included in the judgment. If the tax so determined shall be less than the amount thereof as levied, the court may, in its discretion, award disbursements to the petitioner, which shall be taxed and allowed and be deducted from the amount of the taxes as determined. If there be no judgment for taxes, a judgment may be entered determining the right of the parties and for the costs and disbursements as taxed and allowed.

Subd. 7. Penalties and interest. *If the tax be sustained in full as levied, the judgment shall include any penalties or interest which have then accrued thereon for failure to pay the same, or any part thereof, at the time required by law. If the tax be reduced, no penalties and interest shall be included in the judgment because of the failure to pay such reduced tax prior to the entry thereof. The judgment shall be subject to such interest or penalties as would under the law attach to the tax embraced therein after the entry thereof.*

Subd. 8. Certified copies to auditor and treasurer. *Upon entry of judgment a certified copy thereof shall be delivered to the county auditor and to the county treasurer if the tax list be still in the treasurer's possession, who shall correct the tax list and assessment rolls in accordance with the judgment, writing or stamping opposite such taxpayer in the tax list a notation "judgment entered" and the date thereof.*

Subd. 9. Refunds of over-payment. *If upon final determination the petitioner has paid more than the amount so determined to be due, judgment shall be entered in favor of the petitioner for such excess, and upon filing a copy thereof with the county auditor he shall forthwith draw a warrant upon the county treasurer for the payment thereof; provided that, with the consent of the petitioner, the county auditor may, in lieu of drawing such warrant, issue to the petitioner a certificate stating the amount of such judgment, which amount may be used to apply upon any taxes due or to become due for the taxing district or districts whose taxes or assessments are reduced, or their successors in the event of a reorganization or reincorporation of any such taxing district. In the event the auditor shall issue a warrant for refund or certificates, he shall charge the amount thereof to the taxing districts in proportion to the amount of their respective taxes included in the levy and deduct the same in the subsequent distribution of any tax proceeds to taxing districts, and upon receiving any such certificate in payment of other taxes, the amount thereof shall be distributed to the state and other taxing districts in proportion to the amount of their respective taxes included in the levy; provided that if in the judgment the levy of one or more of the districts be found to be ille-*

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gal, to the extent that the tax so levied is reduced on account of the illegal levies, the amount to be charged back shall be charged to the districts and the amount thereof deducted from any distributions thereafter made to them.

Subd. 10. Judgment to be final. The judgment entered in such proceedings, except for the right of review on appeal, shall be final and conclusive as to the taxes involved therein. No defense or objection which might have been interposed by proceedings hereunder shall be interposed in delinquent tax proceedings except the defense that the taxes levied have been paid or that the property is exempt from the taxes so levied.

Sec. 2. Minnesota Statutes 1967, Section 277.02, is amended to read:

277.02 Delinquent list filed in court. On the tenth secular day of July, of each year, the county treasurer shall make a list of all personal property taxes remaining delinquent July first, and shall immediately certify to and file the same with the clerk of the district court of his county, and upon such filing the list shall be prima facie evidence that all of the provisions of law in relation to the assessment and levy of such taxes have been complied with. ~~On or before the tenth secular day thereafter, any person whose name is embraced in such list may file with the clerk an answer, verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against him. The answer need not be in any particular form, but shall clearly refer to the tax or penalty intended, and set forth in concise language the facts constituting his defense or objection to such tax or penalty. The issues raised by such answer shall stand for trial at any term of court in such county in session when the time to file answers shall expire, or at the next general or special term appointed to be held in such county; and, if no such term be appointed to be held within 30 days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten days notice. The county attorney of the county within which such taxes are levied, or, if there be none, of the county within which such proceedings are instituted, shall prosecute the same. At the term at which such proceedings come on for trial, they shall take precedence of all other business before the court. The court shall, without delay and summarily, hear and determine the objections or defenses made by the answers and at the same term direct judgment accordingly, and in the trial shall disregard all technicalities and matters of form not affecting the substantial merits. If the taxes and penalties shall be sustained, the judgment shall include costs. The payment of the first half of such tax shall be deemed an admission of the validity~~

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of such tax, a waiver of notice and consent to the entry of judgment for the amount thereof, together with interest and penalty.

Sec. 3. Minnesota Statutes 1967, Section 277.03, is amended to read:

277.03 Distress and sale. Upon the twentieth secular day of July next after the filing of such list the clerk of the district court shall issue his warrants to the sheriff of the county as to all the taxes and penalties embraced in the list, except those as to which ~~answer a~~ *petition* has been filed, *pursuant to section 1*, directing him to proceed to collect the same. If such taxes are not paid upon demand, the sheriff shall distraint sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of ~~ten~~ *eight* percent and all accruing costs, together with 25 cents from each delinquent, as compensation to the clerk of the district court. Immediately after making distress, the sheriff shall give at least ten days' posted notice in the town or district where the property is taken, stating that the property, or so much thereof as will be sufficient to pay the taxes for which it is distrained, with penalty and costs of distress and sale, will be sold at public vendue at a place and time therein designated, which time shall not be less than ten days after such taking. If such taxes and penalties and accrued costs are not paid before the day designated, the sheriff or his deputy shall proceed to sell the property pursuant to the notice.

Sec. 4. *Minnesota Statutes 1967, Section 277.04, is repealed.*

Sec. 5. Minnesota Statutes 1967, Section 277.06, is amended to read:

277.06 Citation to delinquents; default judgment. On October 20, or within ten days after the adjournment of the county board, whichever occurs first, the county auditor shall file a copy of such revised list with the clerk of the district court, and within ten days thereafter the clerk shall issue a citation to each delinquent named in the list, stating the amount of tax and penalty, and requiring such delinquent to appear on a day to be set by the district court in the county, appointed to be held at a time not less than 30 days after the issuance of such citation, and ~~shall~~ *show* cause, if any there be, why he should not pay the tax and penalty. The citation shall be delivered for service to the sheriff of the county where such person may at the time reside or be. If such person, after service of the citation, fails to pay such tax, penalty, and costs to the sheriff before the first day of the term, or on such day to show cause as aforesaid, the court shall direct judgment against him for the amount of such tax, penalty,

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and costs. When the sheriff is unable to serve the citation, he shall return the same to the clerk, with his return thereto to that effect, and thereupon, or if the court decides that the service of such citation made or attempted to be made, or the issuance thereof by the clerk, was illegal, the clerk shall issue another like citation, requiring such delinquent to appear on the first day of the next general term to be held in the county, and show cause as aforesaid, and if he fails to pay or to show cause, the court shall direct judgment as aforesaid. Whenever the sheriff has been unable to serve any such citation theretofore issued in any year or years, or whenever the court decides that the service of any such citation theretofore made or attempted to be made, or the issuance thereof by the clerk, was illegal, the clerk shall issue another like citation requiring such delinquent to appear, as in the case last provided, and with like effect; provided, that all citations other than the first shall be issued only on the request of the county attorney.

Approved June 6, 1969.

CHAPTER 992—S. F. No. 1177

[Not Coded]

An act relating to delayed assessments of improvements to residential real estate in the county of Ramsey; amending Laws 1967, Chapter 682, Sections 1, 4, 6, and 7.

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

Section 1. Laws 1967, Chapter 682, Section 1, is amended to read:

Section 1. **Ramsey, county of; real property; delayed assessment.** Notwithstanding the provisions of any statutes to the contrary, in determining the value of lands for the purpose of taxation, the first \$2,000 in assessor's full and true value worth of improvements per dwelling unit to any single or multiple dwelling property more than 20 years old and located within the ~~city of Saint Paul~~ *county of Ramsey* shall not be regarded as increasing the value of such property for a period of six years from the date of commencement of such improvements except as follows: only 33 1/3 percent of the value of such improvement shall be considered at the end of two years from the date of such improvement, and at the expiration of each two-year period thereafter an additional 33 1/3 percent of the

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