

fact of such annexation and a legal description of the territory annexed.

**Sec. 22. PROPERTY EXEMPT FROM TAXATION.** Any properties, real or personal, owned, leased, controlled, used, or occupied by the sanitary sewer board for any purpose under this act are declared to be acquired, owned, leased, controlled, used and occupied for public, governmental, and municipal purposes, and shall be exempt from taxation by the state or any political subdivision of the state, provided that such properties shall be subject to special assessments levied by a political subdivision for a local improvement in amounts proportionate to and not exceeding the special benefit received by the properties from such improvement. No possible use of any such properties in any manner different from their use as part of a disposal system at the time shall be considered in determining the special benefit received by such properties. All such assessments shall be subject to final approval by the board, whose determination of the benefits shall be conclusive upon the political subdivision levying the assessment. All bonds, certificates of indebtedness or other obligations of the board, and the interest thereon, shall be exempt from taxation by the state or any political subdivision of the state.

**Sec. 23. RELATION TO EXISTING LAWS.** The provisions of this act shall be given full effect notwithstanding the provisions of any law or charter inconsistent therewith, provided however the powers conferred on the board under this act shall in no way diminish or supersede the powers conferred on the agency by Minnesota Statutes 1969, Chapters 115 and 116 or any obligation of the agency incurred pursuant to the exercise of such powers. Any reference to the statutory provisions of Minnesota Statutes 1969, shall include any subsequent amendments thereto.

**Sec. 24. EFFECTIVE DATE.** This act shall become effective only after its approval by a majority of the governing body of the city of Duluth and its approval by a majority of the governing body of the city of Cloquet, and upon compliance with the provisions of Minnesota Statutes 1969, Section 645.021.

Approved May 22, 1971.

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#### CHAPTER 479—S.F.No.1869

*An act relating to taxation; denying the right of appeal from certain orders of the commissioner of taxation; amending Minnesota Statutes 1969, Section 270.07, Subdivision 1.*

Changes or additions indicated by underline, deletions by ~~strikeout~~.

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

Section 1. Minnesota Statutes 1969, Section 270.07, Subdivision 1, is amended to read:

**270.07 TAXATION; COMMISSIONER OF TAXATION; ORDERS; APPEAL.** Subdivision 1. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter. He shall hear and determine all matters of grievance relating to taxation. Except as otherwise provided by law, he shall have power to grant such reduction or abatement of assessed valuations or taxes and of any costs, penalties or interest thereon as he may deem just and equitable, and to order the refundment, in whole or in part, of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. Application therefor shall be submitted with a statement of facts in the case and the favorable recommendation of the county board or of the board of abatement of any city where any such board exists, and the county auditor of the county wherein such tax was levied or paid. In the case of gross earnings taxes the application may be made directly to the commissioner without the favorable action of the county board and county auditor, and the commissioner shall direct that any gross earnings taxes which may have been erroneously or unjustly paid shall be applied against unpaid taxes due from the applicant for such refundment. No reduction, abatement, or refundment of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality. The commissioner may refer any question that may arise in reference to the true construction of this chapter to the attorney general, and his decision thereon shall be in force and effect until annulled by the judgment of a court of competent jurisdiction. The commissioner shall forward to the county auditor a copy of the order by him made in all cases in which the approval of the county board is required. The commissioner may by written order abate, reduce, or refund any penalty imposed by any law relating to taxation, if in his opinion the enforcement of such a penalty would be unjust and inequitable. Such order shall, in the case of real and personal property taxes, be made only on application and approval as provided in this section; in the case of all other taxes, such order shall be made on application of the taxpayer to the commissioner and, if the order is for an abatement, reduction or refund of over \$500, it shall be valid only if approved in writing by the attorney general.

An appeal may not be taken to the tax court from any order of the commissioner of taxation made in the exercise of the discretionary authority granted to him in this subdivision in response to a taxpayer's application for an abatement, reduction or refund of taxes, assessed valuations, costs, penalties or interest.

Approved May 22, 1971.

Changes or additions indicated by underline, deletions by ~~strikeout~~.