

Sec. 4. Minnesota Statutes 1971, Section 273.136, Subdivision 3, is amended to read:

Subd. 3. The state auditor shall pay out of the taconite property tax relief account to each county treasurer one half of the amount certified under subdivision 2 not later than June 15 and the remaining half not later than November 15 of each year commencing in ~~1970~~ 1974.

Sec. 5. This act is effective the day following its final enactment.

Approved May 24, 1973.

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#### CHAPTER 776—H.F.No.2491

*An act relating to reassessment of improperly valued property; removing residency as a qualification for assessors; amending Minnesota Statutes 1971, Section 270.17.*

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

Section 1. Minnesota Statutes 1971, Section 270.17, is amended to read:

**270.17 TAXATION; QUALIFICATION OF ASSESSORS; REASSESSMENT, HOW MADE.** ~~Such special assessors and deputies shall be citizens of the state but need not be residents of the county or district wherein such reassessment is so made.~~ Every special assessor and deputy appointed under the provisions of section 270.16 shall subscribe and file with the commissioner of taxation his oath to faithfully and fairly perform the duties of his office. Such special assessor, assisted by his deputies, shall thereupon proceed to carefully examine and reassess the property so to be reassessed and prepare duplicate lists of such reassessment in such form as the commissioner of taxation may prescribe, showing the property or person so reassessed, the amount of the original assessment thereof made in such year, and opposite the same the reassessment so made by such special assessor. He shall file both copies of such list with the commissioner of taxation; and the commissioner of taxation shall thereupon examine, equalize, and correct such reassessment so as to substantially conform with the assessment of like property throughout the state and transmit to the auditor of the county wherein such reassessment was so made

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

one copy of such reassessment by him so corrected and equalized. Such list shall for all purposes supersede and be in place of the original assessment made for such year upon such property and the county auditor, upon receipt thereof, shall extend and levy against such property so reassessed the taxes thereon for such year according to such reassessment in the same manner as though such list was the original assessment list of such property. Any person feeling himself aggrieved by an assessment so made against him, or upon any property at that time owned by him, may appeal therefrom to the district court of the county in which such assessment is made. To render the appeal effective for any purpose, the appellant shall file a notice of the appeal with the auditor of such county within 30 days after the making of the assessment, which notice shall specify the ground upon which the appeal was taken, and no other or different service shall be required to perfect it. Upon the filing of the notice the county auditor shall make and file in the office of the clerk of the district court a certified copy of the notice and of the particular assessment appealed from and notify the county attorney of such county of the pendency of the appeal. Thereupon the district court shall be deemed to have acquired jurisdiction of the matter and proceed to hear and determine it in like manner as other tax matters are tried and determined in the district courts of this state. The county attorney of such county shall appear for and defend the interests of the state in such matter.

Sec. 2. This act is effective the day following final enactment.

Approved May 24, 1973.

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## CHAPTER 777—H.F.No.2530

[Not Coded]

*An act relating to the organization and operation of state government; providing for public buildings of the state of Minnesota; authorizing the alteration, repair, rehabilitation of said buildings, the equipping and the replacement of equipment of certain of said buildings; appropriating and reappropriating money therefor; authorizing reconveyance of real property.*

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

Section 1. **APPROPRIATIONS; PUBLIC BUILDINGS.** Except as otherwise provided in this act, the sums hereinafter set

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