
CHAPTER 362—H.F.No.2668

An act relating to taxation, providing for hearings before the commissioner in certain property tax reductions, amending Minnesota Statutes 1971, Section 270.19.

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

Section 1. Minnesota Statutes 1971, Section 270.19, is amended to read:

270.19 TAXATION; PROPERTY TAX; REDUCTION HEARINGS; MUNICIPALITIES TO BE PARTY TO TAX HEARINGS. Any city, town, ~~village, borough,~~ school district, or county (all of which governmental subdivisions shall be embraced in the word "municipality" as used hereinafter) may appear at and become a party to any proceedings before the commissioner of ~~taxation-revenue~~ held for the purpose of equalizing or assessing any real or personal property in such municipality, or reducing the assessed valuation of any such property. For that purpose any such municipality may employ counsel and disburse money for other expenses in connection with such proceedings, on duly itemized, verified claims, which shall be audited and allowed as now provided by law for the allowance of claims against a municipality. It shall be the duty of the commissioner of ~~taxation-revenue~~, at the time of such hearing, to grant the municipality, at its request, such further reasonable time as may be necessary for such municipality to prepare for further hearing. Before granting any reduction in assessed valuation exceeding ~~\$30,000~~ \$50,000, it shall be the duty of the commissioner of ~~taxation-revenue~~, when any taxpayer or property owner has applied for a reduction of the assessed valuation of any real or personal property in an amount exceeding ~~\$30,000~~ \$50,000, to give written notice to the officials of the municipality wherein such property is located and to permit such municipality to have reasonable opportunity to be heard at any proceedings concerning such reduction.

Approved April 5, 1974.

CHAPTER 363—H.F.No.2670

An act relating to taxation; providing for notice of valuation of real property; amending Minnesota Statutes 1971, Section 273.121.

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

Section 1. Minnesota Statutes 1971, Section 273.121, is amended to read:

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