
CHAPTER 749-H.F.No.1726

An act relating to special assessments; clarifying availability of certain appeal procedures; eliminating use of alternative procedures; increasing the time for appealing certain special assessments; amending Minnesota Statutes 1976, Section 429.081; and Minnesota Statutes, 1977 Supplement, Section 278.01.

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

Section 1. Minnesota Statutes, 1977 Supplement, Section 278.01, is amended to read:

278.01 DEFENSE OR OBJECTION TO TAX ON LAND; SERVICE AND FILING. ~~(a)~~ Subdivision 1. Any person having any estate, right, title, or interest in or lien upon any parcel of land, who claims that such property has been partially, unfairly, or unequally assessed, or that such parcel 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 two copies of a petition for such determination upon the county auditor and one copy each on the 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 June of the year in which such tax becomes payable. The county auditor shall immediately forward one copy of the petition to the appropriate governmental authority in a home rule charter or statutory city or town in which the property is located if that city or town employs its own certified assessor.

~~(b)~~ Subd. 2. Any person having any estate, right, title or interest in or lien upon any parcel which is classified as homestead under the provisions of section 273.13, subdivisions 6, 6a, 7, 7b, 10 or 12, who claims that said parcel has been assessed at a valuation which exceeds by ten percent or more the valuation which the parcel would have if it were valued at the average assessment/sales ratio for real property in the same class, in that portion of the county in which that parcel is located, for which the commissioner is able to establish and publish a sales ratio study as determined by the applicable real estate assessment/sales ratio study published by the commissioner of revenue, 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 two copies of a petition for such determination upon the county auditor and one copy each on the 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 June of the year in which such tax becomes payable. The county auditor shall immediately forward one copy of the petition to the appropriate governmental authority in a home rule charter or statutory city or town in which the property is located if that city or town employs its own certified assessor.

Subd. 3. The procedures established by this section shall not be available to contest

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the validity or amount of any special assessment made pursuant to chapters 429, 430, any special law or city charter.

Sec. 2. Minnesota Statutes 1976, Section 429.081, is amended to read:

429.081 **APPEAL TO DISTRICT COURT.** Within ~~20~~ 30 days after the adoption of the assessment, any person aggrieved may appeal to the district court by serving a notice upon the mayor or clerk of the municipality. The notice shall be filed with the clerk of the district court within ten days after its service. The municipal clerk shall furnish appellant a certified copy of objections filed in the assessment proceedings, the assessment roll or part complained of, and all papers necessary to present the appeal. The appeal shall be placed upon the calendar of the next general term commencing more than five days after the date of serving the notice and shall be tried as other appeals in such cases. The court shall either affirm the assessment or set it aside and order a reassessment as provided in section 429.071, subdivision 2. If appellant does not prevail upon the appeal, the costs incurred shall be taxed by the court and judgment entered therefor. All objections to the assessment shall be deemed waived unless presented on such appeal. This section provides the exclusive method of appeal from a special assessment levied pursuant to this chapter.

Sec. 3. This act is effective the day following its final enactment but shall not apply to any appeal filed prior to that date.

Approved April 5, 1978.

CHAPTER 750-H.F.No.1734

[Coded in Part]

An act relating to court referees; permitting the appointment of law clerks; providing for certain referees and judicial officers; prescribing and limiting their duties; providing for the rotation of the duties of juvenile court judge in Hennepin and Ramsey counties; requiring the supreme court to submit recommendations; amending Minnesota Statutes 1976, Sections 484.545, Subdivision 1; 508.13; and 508.20; and Minnesota Statutes, 1977 Supplement, Sections 484.70; and 487.08; repealing Minnesota Statutes 1976, Section 260.021, Subdivisions 1, 2, and 3.

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

Section 1. Minnesota Statutes 1976, Section 484.545, Subdivision 1, is amended to read:

484.545 **LAW CLERKS.** Subdivision 1. The district judges regularly assigned to hold court in each judicial district except for the second and fourth judicial districts may by orders filed with the clerk of court and county auditor of each county in the district appoint a competent law clerk for every ~~three~~ two ~~district court judges and additional fraction of three judges~~ of the judicial district. In addition, the Dakota county board of

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