

CHAPTER 642—H. F. No. 1076

An act relating to tax hearings and participation of municipalities therein; amending Minnesota Statutes 1961, Section 270.19.

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

Section 1. Minnesota Statutes 1961, Section 270.19, is amended to read:

270.19 Tax hearings; municipalities as parties. 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 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, 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, it shall be the duty of the commissioner of taxation, 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 \$15,000 \$30,000, 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 application reduction.*

Approved May 22, 1965.

 CHAPTER 643—H. F. No. 1214

[Coded in Part]

An act relating to the Minnesota Soldiers home; raising the compensation of members of the board of trustees; changing the designation of persons admitted to the home from inmates to residents of the home; amending Minnesota Statutes 1961, Chapter 198, as amended, by adding a section; amending Minnesota Statutes 1961,

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