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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-SEVENTH SESSION

H. F. No. **1587**

04/27/2011 Authored by Runbeck and Murdock
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; property; rotation of assessors; amending Minnesota Statutes
1.3 2010, section 273.08.

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

1.5 Section 1. Minnesota Statutes 2010, section 273.08, is amended to read:

1.6 **273.08 ASSESSOR'S DUTIES.**

1.7 (a) The assessor shall actually view, and determine the market value of each tract
1.8 or lot of real property listed for taxation, including the value of all improvements and
1.9 structures thereon, at maximum intervals of five years and shall enter the value opposite
1.10 each description.

1.11 (b) A tract or lot of real property in a town or city must not be assessed by the same
1.12 assessor for more than the maximum interval as set forth in paragraph (a), provided that in
1.13 the case of commercial and industrial property, the limitation may be exceeded due to lack
1.14 of availability of staff with the necessary qualifications.

1.15 **EFFECTIVE DATE.** This section is effective for assessments beginning in
1.16 assessment year 2012.