

8110.0500 COMMISSIONER MAY REQUIRE ADDITIONAL INFORMATION.

The commissioner of revenue may require additional information to be included on the Certificate of Real Estate Value as is necessary for the preparation of the annual assessment/sales ratio study. The additional information must be consistent with the most recent Standard on Assessment Ratio Studies published by the assessment standards committee of the International Association of Assessing Officers and specific procedures published in the State Register by the Commissioner of Revenue pursuant to Minnesota Statutes, section 273.1325, subdivision 2.

Statutory Authority: *MS s 270.06; 270C.06; 272.115*

History: *27 SR 1603; L 2005 c 151 art 1 s 114; L 2013 c 143 art 14 s 110*

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