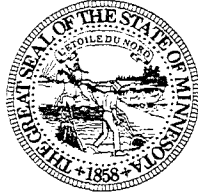


# Office of the Revisor of Statutes

## Administrative Rules



**TITLE:** Adopted Permanent Rules Relating to Revenue;  
Property Equalization; Public Utility Valuation

**AGENCY:** Department of Revenue

**MINNESOTA RULES:** Chapter 8100

STATE OF MINNESOTA  
DEPARTMENT OF STATE  
FILED  
SEP - 5 1986

*Jean Anderson Howe*  
Secretary of State

*3:26 pm*

The attached rules are approved for  
filing with the Secretary of State

APPROVED AS TO FORM AND LEGALITY

*8/18 1986*

HUBERT H. HUMPHREY, III  
ATTORNEY GENERAL

BY

*Hubert H. Humphrey, III*  
ASSISTANT ATTORNEY GENERAL

*Janet C. Rahm*

Janet C. Rahm  
Senior Assistant Revisor