

## Taxation Supervision of Taxation

### CHAPTER 270

#### DEPARTMENT OF TAXATION

Sec.		Sec.	
270.01	Department created	3.	Special assessors, deputies; reassessments
270.02	Commissioner; appointment	4.	Omitted property
	Subd.	5.	Examination of complaints; proceedings
	1. Term, salary, bond	6.	Change of assessed valuations
	2. Powers, organization, assistants	270.12	State board of equalization; duties
	3. Department seal	270.13	Record of proceedings changing assessed valuation; duty of county auditor
270.03	Secretary appointed, salary; expenses of certain employees	270.14	County auditor to calculate tax rate
270.04	Office and supplies furnished	270.15	Witnesses, how sworn; failure to testify or produce
270.05	Minnesota tax commission abolished; powers and duties transferred	270.16	Property omitted or undervalued; reassessment
270.06	Powers and duties of commissioner	270.17	Qualification of assessors; reassessment, how made
270.07	Additional powers	270.18	Compensation of special assessors
270.08	Supervise inheritance and gift taxes	270.19	Municipalities to be party to tax hearings
270.09	Opinion of attorney general; effect	270.20	Hearings, request for, notice of, preparation for
270.10	Orders, decisions, reports	270.21	Witnesses summoned
	Subd.	270.22	Findings of facts
	1. In writing; approval by attorney general	270.23	Notice of appeal
	2. Only official actions of county board or other agency acted upon	270.24	Appeal not to stay collection
	3. Biennial report, contents	270.25	Shall be extended as additional taxes
270.11	Powers; meetings	270.26	Proceedings to determine assessed valuation
	Subd.		
	1. To act as state board of equalization		
	2. County auditors' reports of assessments filed with commissioner		

**270.01 DEPARTMENT CREATED.** The department of taxation shall be under the supervision and control of a commissioner of taxation, except as to the functions herein or by other provisions of law committed to the state board of tax appeals.

[1939 c. 431 art. 6 s. 1] (2362-1)

**270.02 COMMISSIONER; APPOINTMENT.** Subdivision 1. **Term, salary, bond.** The commissioner of taxation shall be appointed by the governor by and with the advice and consent of the senate. The term of the first commissioner appointed shall expire March 1, 1945, and the succeeding terms shall be six years thereafter. The commissioner shall be selected on the basis of ability and experience in the field of taxation and tax administration and without regard to political affiliations. The governor may remove the commissioner at any time for cause, after notice and hearing. The commissioner shall receive a salary of \$6,000 per year and give bond to the state in the sum of \$200,000.

Subdivision 2. **Powers, organization, assistants.** Subject to the provisions of this chapter and other applicable laws the commissioner shall have power to organize the department with such divisions and other agencies as he deems necessary and to appoint a deputy commissioner, a department secretary, directors of divisions, and such other officers, employees, and agents as he may deem necessary to discharge the functions of the department, define the duties of such officers, employees, and agents, and delegate to them any of his powers or duties, subject to his control and under such conditions as he may prescribe. Appointments to exercise delegated power shall be by written order filed with the secretary of state.

Subdivision 3. **Department seal.** The department of taxation shall have a seal engraved with the words, "State of Minnesota, Department of Taxation." Such seal may be used to authenticate the official acts of the commissioner or any other members of the department, except the board of tax appeals, but the failure to use the seal shall not invalidate any such acts. Duplicate seals may be provided for the use of directors of divisions or other members of the department.

[1939 c. 431 art. 6 s. 2] (2362-2)

**270.03 SECRETARY APPOINTED, SALARY; EXPENSES OF CERTAIN EMPLOYEES.** The commissioner of taxation may appoint a secretary at a salary of

# MINNESOTA STATUTES 1941

1977

DEPARTMENT OF TAXATION 270.06

not to exceed \$2,400 per annum and such other experts, assistants, and clerks, one of whom shall be a stenographer, as may be necessary; provided that the total expense of such experts, assistants, and clerks, exclusive of the secretary, shall not exceed \$6,000 per annum and, if it becomes necessary to employ experts, assistants, and clerks beyond such as can be obtained for the sum of \$6,000, the commissioner may, with the approval and consent of the governor, attorney general, and state auditor, employ such additional assistants as may be necessary. The secretary shall keep full and correct minutes of all the testimony taken, hearings had, and the proceedings of the commissioner of taxation, and shall perform such other duties as may be required by the commissioner of taxation. The commissioner of taxation shall have power to make all necessary or needful rules consistent with the laws of this state for the orderly and successful performance of his duties and for conducting hearings and other proceedings before him.

[1907 c. 408 s. 9] (2362)

**270.04 OFFICE AND SUPPLIES FURNISHED.** The commissioner of taxation shall be provided with suitable and necessary office furniture, supplies, stationery, books, periodicals, newspapers, maps, and financial and commercial reports; and all necessary expenses therefor shall be audited and paid as other expenses are audited and paid. The actual necessary expenses of the commissioner and his secretary, clerks, and such experts and assistants as may be employed by him while traveling on the business of the department shall be paid by the state, such expenditures to be sworn to by the party who incurred the expense and approved by the commissioner of taxation.

[1907 c. 408 s. 10] (2363)

**270.05 MINNESOTA TAX COMMISSION ABOLISHED; POWERS AND DUTIES TRANSFERRED.** All the powers and duties now vested in or imposed upon the department of taxation and the Minnesota tax commission, except those herein or by other provisions of law transferred to the board of tax appeals, are hereby transferred to, vested in, and imposed upon, the commissioner of taxation. The Minnesota tax commission as heretofore constituted is hereby abolished.

[1939 c. 431 art. 6 s. 3] (2362-3)

**270.06 POWERS AND DUTIES OF COMMISSIONER.** It shall be the duty of the commissioner of taxation and he shall have power and authority:

(1) To have and exercise general supervision over the administration of the assessment and taxation laws of the state, over assessors, town, county, and city boards of review and equalization, and all other assessing officers in the performance of their duties, to the end that all assessments of property be made relatively just and equal in compliance with the laws of the state;

(2) To confer with, advise and give the necessary instructions and directions to local assessors throughout the state as to their duties under the laws of the state, and to that end call meetings of local assessors of each county, to be held at the county-seat of such county, for the purpose of receiving necessary instructions from the commissioner as to the laws governing the assessment and taxation of all classes of property;

(3) To direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to the liability and punishment of public officers and officers and agents of corporations for failure or negligence to comply with the provisions of the laws of this state governing returns of assessment and taxation of property, and to cause complaints to be made against local assessors, members of boards of equalization, members of boards of review, or any other assessing or taxing officer, to the proper authority, for their removal from office for misconduct or negligence of duty.

(4) To require county attorneys to assist in the commencement of prosecutions in actions or proceedings for removal, forfeiture and punishment for violation of the laws of this state in respect to the assessment and taxation of property in their respective districts or counties;

(5) To require town, city, village, county, and other public officers to report information as to the assessment of property, collection of taxes received from licenses and other sources, and such other information as may be needful in the work of the department of taxation, in such form and upon such blanks as he may prescribe;

(6) To require individuals, copartnerships, companies, associations, and corporations to furnish information concerning their capital, funded or other debt,

current assets and liabilities, earnings, operating expenses, taxes, as well as all other statements now required by law for taxation purposes;

(7) To summon witnesses to appear and give testimony, and to produce books, records, papers and documents relating to any tax matter which he may have authority to investigate or determine;

(8) To cause the deposition of witnesses residing within or without the state, or absent therefrom, to be taken, upon notice to the interested party, if any, in like manner that depositions of witnesses are taken in civil actions in the district court, in any matter which he may have authority to investigate or determine;

(9) To investigate the tax laws of other states and countries and to formulate and submit to the legislature such legislation as he may deem expedient to prevent evasions of assessment and taxing laws, and to secure just and equal taxation and improvement in the system of assessment and taxation in this state;

(10) To consult and confer with the governor upon the subject of taxation, the administration of the laws in regard thereto, and the progress of the work of the department of taxation, and to furnish the governor, from time to time, such assistance and information as he may require relating to tax matters;

(11) To transmit to the governor, on or before the third Monday in December of each even-numbered year, and to each member of the legislature, on or before January first of each odd-numbered year, the report of the department of taxation for the preceding years, showing all the taxable property in the state and the value of the same, in tabulated form;

(12) To visit at least one-half the counties of the state annually and every county in the state at least once in two years and inquire into the methods of assessment and taxation and ascertain whether the assessors faithfully discharge their duties, particularly as to their compliance with the laws requiring the assessment of all property not exempt from taxation;

(13) To exercise and perform such further powers and duties as may be required or imposed upon the commissioner of taxation by law.

[1907 c. 408 s. 11] (2364)

**270.07 ADDITIONAL POWERS.** The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter. He shall hear and determine all matters of grievance relating to taxation. He shall have power to grant such reduction or abatement of assessed valuations or taxes and of any costs, penalties or interest thereon as he may deem just and equitable, and to order the refundment, in whole or in part, of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. Application therefor shall be submitted with a statement of facts in the case and the favorable recommendation of the county board or of the board of abatement of any city where any such board exists, and the county auditor of the county wherein such tax was levied or paid. In the case of gross earnings taxes the application may be made directly to the commissioner without the favorable action of the county board and county auditor, and the commissioner shall direct that any gross earnings taxes which may have been erroneously or unjustly paid shall be applied against unpaid taxes due from the applicant for such refundment. No reduction, abatement, or refundment of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality. The commissioner may refer any question that may arise in reference to the true construction of this chapter to the attorney general, and his decision thereon shall be in force and effect until annulled by the judgment of a court of competent jurisdiction. The commissioner shall forward to the county auditor a copy of the order by him made in all cases in which the approval of the county board is required. The commissioner may by written order abate, reduce, or refund any penalty imposed by any law relating to taxation, if in his opinion the enforcement of such a penalty would be unjust and inequitable. Such order shall, in the case of real and personal property taxes, be made only on application and approval as provided in this section; in the case of all other taxes, such order shall be made on application of the taxpayer to the commissioner and shall be valid only if approved in writing by the attorney general.

[R. L. s. 801; 1909 c. 96 s. 1; 1911 c. 339 s. 1; 1923 c. 145 s. 1; 1941 c. 454] (1983)

**270.08 SUPERVISE INHERITANCE AND GIFT TAXES.** All the powers and duties now vested in or imposed upon the attorney general under the provisions of

# MINNESOTA STATUTES 1941

1979

DEPARTMENT OF TAXATION 270.11

any laws relating to inheritance taxes or gift taxes, except those prescribed by Mason's Minnesota Statutes of 1927, Sections 2317 and 2318, are hereby transferred to, vested in, and imposed upon the commissioner of taxation, who shall have charge of the administration of such laws.

[1939 c. 431 art. 6 s. 6] (2362-6)

**270.09 OPINION OF ATTORNEY GENERAL; EFFECT.** The commissioner of taxation may in writing request the opinion of the attorney general upon any matter within the scope of the functions of the department of taxation as now or hereafter prescribed by law. Any written opinion of the attorney general upon any such matter rendered in response to such request shall have the force and effect of law unless and until overruled by a decision of the board of tax appeals or a court of competent jurisdiction.

[1939 c. 431 art. 6 s. 8] (2362-8)

**270.10 ORDERS, DECISIONS, REPORTS.** Subdivision 1. **In writing; approval by attorney general.** All orders and decisions of the commissioner of taxation, or any of his subordinates, respecting any tax, assessment, or other obligation, shall be in writing, filed in the offices of the department of taxation. No order or decision increasing or decreasing any tax, assessment, or other obligation by a sum exceeding \$100.00 shall be made without the written approval of the commissioner, or his deputy, in each case. Written notice of every order granting a reduction, abatement, or refundment exceeding \$100.00 shall be given within five days to the attorney general. The attorney general shall forthwith examine such order, and if he deems it proper and legal he shall approve it in writing, and may waive the right of appeal therefrom in behalf of the state; otherwise he shall take an appeal from the order in behalf of the state, as herein provided.

Subdivision 2. **Only official actions of county board or other agency acted upon.** No action requiring the recommendation or approval of any county board or other public agency shall be taken by the commissioner of taxation, or any other members of the department, unless such recommendation or approval shall have been made upon official action by such county board or other agency, entered upon the minutes or record of its proceedings as a public record, showing the names of the taxpayers and other persons concerned and the amounts involved, and so certified by the recording officer of such board or agency.

Subdivision 3. **Biennial report, contents.** The commissioner shall include in the printed biennial report of the department a statement of all abatements, reductions and refundments of assessments, taxes, or other obligations granted by the department during the biennium exceeding \$100.00 in amount, or, in case of real estate taxes, exceeding 20 per cent of the assessed value of the property. All reductions of assessed valuation of more than \$50,000, and all reductions, refundments, or abatements of real estate tax of more than \$1,000, shall be separately shown in such report. Such statement shall show the names of all taxpayers or other persons concerned, the original amount of each assessment, tax, or other obligation, the amount of abatement, reduction, or refundment allowed in each case, and the totals of the respective items, notwithstanding any provisions of law requiring secrecy to the contrary. The commissioner shall also include in such reports a statement of all increases of taxes or assessments made by the department, classified in such manner as he may deem proper, but not showing the names of taxpayers or other persons concerned or the amounts in individual cases.

[1939 c. 431 art. 6 s. 9] (2362-9)

**270.11 POWERS; MEETINGS.** Subdivision 1. **To act as state board of equalization.** The commissioner of taxation shall have and exercise all the rights, powers and authority by law vested in the state board of equalization, which board of equalization is hereby continued, with full power and authority to review, modify, and revise all of the acts and proceedings of the commissioner in so far as they relate to the equalization and valuation of property assessed for taxation, as prescribed by section 270.12, which state board of equalization shall meet on the second Tuesday in September of each year during its existence.

Subdivision 2. **County auditor's reports of assessments filed with commissioner.** The commissioner of taxation shall require the auditor of each county in the state to file with him, on or before the fourth Monday in August, each year, complete abstracts of all real and personal property in the county, as equalized by the county board of equalization, and itemized by assessment districts, accompanied

by a printed or typewritten copy of the proceedings of the county board of equalization, and it shall be the duty of the county auditor to so report to the commissioner of taxation.

**Subdivision 3. Special assessors, deputies; reassessments.** The commissioner of taxation shall appoint a special assessor and deputies under him and cause to be made, in any year, a reassessment of all or any real and personal property, or either, in any assessment district, when in his judgment such reassessment is desirable or necessary, to the end that any and all property in such district shall be assessed equitably as compared with like property in the county wherein such district is situated.

**Subdivision 4. Omitted property.** The commissioner of taxation shall require the county auditor to carefully place upon the assessment rolls omitted property which may be discovered to have escaped assessment and taxation in previous years.

**Subdivision 5. Examination of complaints; proceedings.** The commissioner of taxation shall receive complaints and carefully examine into all cases where it is alleged that property subject to taxation has not been assessed or has been fraudulently or for any reason improperly or unequally assessed, or the law in any manner evaded or violated, and cause to be instituted such proceedings as will remedy improper or negligent administration of the taxing of the state.

**Subdivision 6. Change of assessed valuations.** The commissioner of taxation shall raise or lower the assessed valuation of any real or personal property, including the power to raise or lower the assessed valuation of the real or personal property of any individual, copartnership, company, association, or corporation; provided, that before any such assessment against the property of any individual, copartnership, company, association, or corporation is so raised, notice of his intention to raise such assessed valuation and of the time and place at which a hearing thereon will be held shall be given to such person, by mail, addressed to him at his place of residence as the same appears upon the assessment book, at least five days before the day of such hearing.

[1907 c. 408 s. 12; 1909 c. 294 ss. 1, 5] (2365)

**270.12 STATE BOARD OF EQUALIZATION; DUTIES.** The commissioner of taxation shall constitute the state board of equalization. The board may adjourn from day to day and employ necessary clerical assistance. The board shall meet annually on the first Tuesday of September at the office of the state auditor and examine and compare the returns of the assessment of the property in the several counties, and equalize the same so that all the taxable property in the state shall be assessed at its true and full value, subject to the following rules:

(1) The board shall add to the aggregate valuation of the real property of every county, which the board believes to be valued below its true and full value in money, such per cent as will bring the same to its true and full value in money;

(2) The board shall deduct from the aggregate valuation of the real property of every county, which the board believes to be valued above its true and full value in money, such per cent as will reduce the same to its true and full value in money;

(3) If the board believes the valuation of the real property of any town or district in any county, or the valuation of the real property of any county not in towns, villages, or cities, should be raised or reduced, without raising or reducing the other real property of such county, or without raising or reducing it in the same ratio, the board may add to, or take from, the valuation of any one or more of such towns, villages, or cities, or of the property not in towns, villages, or cities, such per cent as the board believes will raise or reduce the same to its true and full value in money;

(4) The board shall add to the aggregate valuation of any class of personal property of any county, town, village, or city, which the board believes to be valued below the true and full value thereof, such per cent as will raise the same to its true and full value in money;

(5) The board shall take from the aggregate valuation of any class of personal property in any county, town, village, or city, which the board believes to be valued above the true and full value thereof, such per cent as will reduce the same to its true and full value in money;

(6) The board shall not reduce the aggregate valuation of all the property of the state, as returned by the several county auditors, more than one per cent on the whole valuation thereof; and

(7) When it would be of assistance in equalizing values the board may require any county auditor to furnish statements showing assessments of real and personal property of any individuals, firms, or corporations within the county. The board shall consider and equalize such assessments and may increase the assessment of individuals, firms, or corporations above the amount returned by the county board of equalization when it shall appear to be undervalued, first giving notice to such persons of the intention of the board so to do, which notice shall fix a time and place of hearing. The board shall not decrease any such assessment below the valuation placed by the county board of equalization.

[R. L. s. 863] (2366)

**270.13 RECORD OF PROCEEDINGS CHANGING ASSESSED VALUATION; DUTY OF COUNTY AUDITOR.**

A record of all proceedings of the commissioner of taxation affecting any change in the assessed valuation of any property, as revised by the state board of equalization, shall be kept by the commissioner of taxation and a copy thereof, duly certified, shall be mailed to the auditor of each county wherein such property is situated. This record shall specify the amount added to or deducted from the valuation of the real property of each of the several towns, villages, and cities, and of the real property not in towns, villages, or cities, also the per cent or amount of both, added to or deducted from the several classes of personal property in each of the towns, villages, and cities, and also the amount added to or deducted from the assessments of individuals, copartnerships, associations, or corporations. The county auditor shall add to or deduct from such tract or lot, or portion thereof, of any real property in his county the required per cent or amount, or both, on the valuation thereof as it stood after equalized by the county board, adding in each case a fractional sum of 50 cents or more, and deducting in each case any fractional sum of less than 50 cents, so that no valuation of any separate tract or lot shall contain any fraction of a dollar; and add to, or deduct from, the several classes of personal property in his county the required per cent or amount, or both, on the valuation thereof as it stood after equalized by the county board, adding or deducting in manner aforesaid any fractional sum so that no valuation of any separate class of personal property shall contain a fraction of a dollar, and add to or deduct from assessments of individuals, copartnerships, associations, or corporations, as they stood after equalization by the county board, the required amounts to agree with the assessments as returned by the commissioner of taxation.

[1907 c. 408 s. 13] (2367)

**270.14 COUNTY AUDITOR TO CALCULATE TAX RATE.** The county auditor shall calculate the rate per cent necessary to raise the required amount of the various taxes on the assessed valuation of all property as returned by the commissioner of taxation.

[1907 c. 408 s. 14] (2368)

**270.15 WITNESSES, HOW SWORN; FAILURE TO TESTIFY OR PRODUCE.** Oaths to witnesses in any matter under the investigation or consideration of the commissioner of taxation may be administered by his secretary. In case any witness shall fail to obey any summons or appear before the commissioner of taxation or refuse to testify or answer any material questions or to produce records, books, papers, or documents when required so to do, such failure or refusal shall be reported to the attorney general, who shall thereupon proceed in the proper court to compel obedience to any summons or order of the commissioner of taxation, or to punish witnesses for any such neglect or refusal.

[1907 c. 408 s. 15] (2369)

**270.16 PROPERTY OMITTED OR UNDERVALUED; REASSESSMENT.** When it shall be made to appear to the commissioner of taxation, by verified complaint or by the finding of a court or of the legislature, or either body of the same, or any committee thereof, that any considerable amount of property has been improperly omitted from the tax list or assessment roll of any district or county for any year, or, if assessed, that the same has been undervalued or overvalued, as compared with like property in the same county or in the state so that the assessment for such year in such district or county is grossly unfair and inequitable, whether or not the same has been equalized by the county board of equalization or the commissioner of taxation, the commissioner of taxation shall examine into the facts in the matter and, if satisfied therefrom that it would be for the best interests of the state that a reassessment of such property be made, he shall appoint a special assessor

and such deputy assessors as may be necessary and cause a reassessment to be made of all or any of the real and personal property, or either, in any such district or county as he may deem best, to the end that all property in such district or county shall be assessed equitably as compared with like property in such district or county.

[1907 c. 408 s. 16; 1909 c. 294 s. 2] (2370)

**270.17 QUALIFICATION OF ASSESSORS; REASSESSMENT, HOW MADE.**

Such special assessors and deputies shall be citizens of the state but need not be residents of the county or district wherein such reassessment is so made. Every special assessor and deputy appointed under the provisions of section 270.16 shall subscribe and file with the commissioner of taxation his oath to faithfully and fairly perform the duties of his office. Such special assessor, assisted by his deputies, shall thereupon proceed to carefully examine and reassess the property so to be reassessed and prepare duplicate lists of such reassessment in such form as the commissioner of taxation may prescribe, showing the property or person so reassessed, the amount of the original assessment thereof made in such year, and opposite the same the reassessment so made by such special assessor. He shall file both copies of such list with the commissioner of taxation; and the commissioner of taxation shall thereupon examine, equalize, and correct such reassessment so as to substantially conform with the assessment of like property throughout the state and transmit to the auditor of the county wherein such reassessment was so made one copy of such reassessment by him so corrected and equalized. Such list shall for all purposes supersede and be in place of the original assessment made for such year upon such property and the county auditor, upon receipt thereof, shall extend and levy against such property so reassessed the taxes thereon for such year according to such reassessment in the same manner as though such list was the original assessment list of such property. Any person feeling himself aggrieved by an assessment so made against him, or upon any property at that time owned by him, may appeal therefrom to the district court of the county in which such assessment is made. To render the appeal effective for any purpose, the appellant shall file a notice of the appeal with the auditor of such county within 30 days after the making of the assessment, which notice shall specify the ground upon which the appeal was taken, and no other or different service shall be required to perfect it. Upon the filing of the notice the county auditor shall make and file in the office of the clerk of the district court a certified copy of the notice and of the particular assessment appealed from and notify the county attorney of such county of the pendency of the appeal. Thereupon the district court shall be deemed to have acquired jurisdiction of the matter and proceed to hear and determine it in like manner as other tax matters are tried and determined in the district courts of this state. The county attorney of such county shall appear for and defend the interests of the state in such matter.

[1909 c. 294 s. 3] (2371)

**270.18 COMPENSATION OF SPECIAL ASSESSORS.** The compensation of each special assessor and of his deputies, appointed under the provisions of section 270.16, and his expenses as such, shall be fixed by the commissioner of taxation and by him certified to the state auditor and paid out of the general fund in the state treasury. The respective counties shall reimburse the state therefor two years after the same are incurred. The state auditor shall notify the auditor of such county of the amount thereof, whereupon the county auditor shall levy a tax upon the taxable property in the assessment district or districts wherein such reassessment was made sufficient to pay the same and when collected the proceeds thereof shall be forthwith paid into the state treasury in the same manner as other state taxes.

[1909 c. 294 s. 4] (2372)

**270.19 MUNICIPALITIES TO BE PARTY TO TAX HEARINGS.** 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 allow-

ance 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. 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, 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.

[1931 c. 304 s. 1] (2372-1)

**270.20 HEARINGS, REQUEST FOR, NOTICE OF, PREPARATION FOR.** Any such municipality may, at any time within ten days after the final adjournment of the county board of equalization of the county in which such municipality is located or within ten days after the filing with the auditor of such county of any order of the commissioner of taxation reducing the assessed valuation of any property in such municipality, file a written request with the commissioner of taxation for a hearing upon the equalization or assessment of any property within such municipality, specifying the property and the name and address of the owner thereof, as they appear from the assessment books. The commissioner of taxation shall thereupon order a hearing thereon and mail a notice stating the time and place of such hearing to the municipality and to the owner of such property. 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.

[1931 c. 304 s. 2] (2372-2)

**270.21 WITNESSES SUMMONED.** Upon any such hearing the commissioner of taxation shall, upon the request of such municipality or any party to such proceedings, issue subpoenas and summon witnesses to appear and give testimony, and to produce books, records, papers, and documents. For the purpose of preparing for and participating in such hearing the municipality shall have access to, and use of, all the data, records, and files of the commissioner of taxation pertaining to the property in question. Upon demand of any party a record shall be kept by the commissioner of taxation of all evidence offered or received upon such hearing, the cost thereof to be paid by the party making such demand.

[1931 c. 304 s. 3] (2372-3)

**270.22 FINDINGS OF FACTS.** The commissioner of taxation shall determine the controversy upon the evidence produced at such hearing and shall make and file written findings of fact and his order determining the controversy. In the equalization and determination of valuations, the findings and values as given by the assessor of the local assessment district shall be considered as prima facie correct. Copies of such order and findings shall be mailed to all parties appearing at such hearing, and to the auditor of the county in which the property is located. Any municipality which has appeared in such proceedings, and which is aggrieved by the order of the commissioner of taxation reducing the assessed valuation of any such property, or failing to increase such assessed valuation, may have the order of the commissioner of taxation reviewed by appeal to the supreme court, on either of the following grounds: (a) that the determination of the commissioner of taxation was not in accordance with the laws relating to the assessment of property, or that the commissioner of taxation committed any other error of law; (b) that the findings of fact and determination of value were unwarranted by or were contrary to the weight of the evidence.

Any owner of property who has appeared in such proceedings and who is aggrieved by the order of the commissioner of taxation raising the assessed valuation of any such property, or failing to reduce such assessed valuation, may have the order of the commissioner of taxation reviewed on appeal to the supreme court in like manner and upon the same grounds as hereinabove provided for review on the appeal of any municipality, as hereinafter provided.

[1931 c. 304 s. 4] (2372-4)

**270.23 NOTICE OF APPEAL.** To secure such review, the municipality shall, within 30 days after mailing of notice of such determination by the commissioner of taxation, serve upon the commissioner of taxation a notice of appeal to the supreme court from the order of the commissioner of taxation and file the original thereof, with proof of service, with the clerk of the supreme court, paying the filing



fee provided by law for appeals in civil actions. The filing of such notice of appeal shall vest the supreme court with jurisdiction thereof and such appeal shall be heard and disposed of as in the case of appeals from civil actions from the district court. Records and briefs shall be served and filed as provided by law or rule of court in such appeals.

The supreme court shall reverse or affirm the order of the commissioner of taxation or remand the cause to the commissioner of taxation for a new hearing or further proceedings or for other disposition thereof, with such directions as the court may deem proper.

[1931 c. 304 ss. 5, 6] (2372-5) (2372-6)

**270.24 APPEAL NOT TO STAY COLLECTION.** The institution of any such appeal from the order of the commissioner of taxation shall not operate to stay in any way proceedings for the assessment or collection of taxes against the property involved therein. Notwithstanding such appeal, the commissioner of taxation shall file with the auditor of the county in which such property is situated his order confirming, increasing, decreasing, or determining the assessed value thereof, and the county auditor shall extend and levy against such property, or the owner thereof, the taxes thereupon for such year according to such assessment, and all subsequent proceedings for the determination of the taxes and the collection thereof shall be taken as if no appeal from such order were pending. When the matter is finally determined on review a properly authenticated copy of the findings, order, or judgment shall be filed with the auditor of the county in which the land or property referred to in the proceedings is situated. If such order or judgment lowers the taxable valuation of the land or property referred to in the proceedings, the commissioner of taxation, upon petition of the owner, approved by the county board, shall abate so much of the taxes against such property as is attributable to the excessive valuation thereof. If such tax has been paid, the county auditor, upon petition of the owner, approved by the county board and the commissioner of taxation, shall refund so much of such payment as is attributable to such excess valuation. Upon such refund being made the county auditor shall charge the same to the state and the various governmental subdivisions thereof that participated in such excessive payment, in proportion to their respective shares therein, and deduct the same in the next tax apportionment.

[1931 c. 304 s. 7] (2372-7)

**270.25 SHALL BE EXTENDED AS ADDITIONAL TAXES.** If such final order and judgment result in raising the valuation of the property affected by the proceedings, the county officers shall, for the next ensuing year, in addition to the regular taxes levied for such ensuing year, levy, extend, and spread against such property, if real property, or against the owner thereof, if personal property, a tax equal to the difference between the taxes actually levied and extended against such property, or owner, for the year in question and the taxes which should have been levied or extended against such property, or owner, at the increased valuation as finally determined.

[1931 c. 304 s. 8] (2372-8)

**270.26 PROCEEDINGS TO DETERMINE ASSESSED VALUATION.** The proceedings provided hereby are for the purpose of determining the assessed valuation upon the basis of which taxes are spread against property, or the owner thereof, in the first instance. The order of the commissioner of taxation, or the final order for judgment of the supreme court thereon, shall not be a bar to any defense against such taxes interposed at the time of the proceedings for judgment thereon, and all defenses which may be set up against the proceedings for judgment upon such taxes under existing laws may be asserted notwithstanding the determination of the commissioner of taxation or the supreme court hereunder. In the event that taxes are levied or extended pending review of the order of the commissioner of taxation by the supreme court, as hereinbefore provided, a judgment entered upon such taxes in the tax delinquency proceedings shall not be a bar to the spreading of further taxes against such property for such year, in the event the assessed valuation of such property is raised as herein provided. In the proceedings for the collection of any taxes which include an additional levy because of the raising of the assessed valuation of any property hereunder the owner may answer separately to the proceedings to obtain judgment for such excess levy.

[1931 c. 304 s. 9] (2372-9)