

**268.23 SEVERABLE**

HISTORY. Amended, 1949 c 605 s 14.

**268.231 EFFECTIVE RATE; SUBSEQUENT YEARS**

HISTORY. 1949 c 605 s 16.

**268.24** Unnecessary.

**TAXATION**

**SUPERVISION**

**CHAPTER 270**

**DEPARTMENT OF TAXATION**

**270.01 DEPARTMENT CREATED**

HISTORY. 1907 c 408 s 1; 1909 c 294; 1925 c 426 art 14 s 1; MS 1927 s 2354, 5340; 1939 c 431 art 6 s 1; M Supp s 2362-1.

Federal Revenue Act of 1951. 36 MLR 632, 864.

**270.02 COMMISSIONER OF TAXATION**

HISTORY. Amended, 1949 c 739 s 3; 1951 c 478 s 1; 1951 c 713 s 30.

**270.03** Repealed, 1943 c 160 s 1.

**270.05 MINNESOTA TAX COMMISSION ABOLISHED; POWERS AND DUTIES TRANSFERRED**

HISTORY. 1913 c 401 s 1; MS 1927 s 252; 1939 c 431 art 6 s 3; M Supp 2362-3.

**270.06 POWERS AND DUTIES**

Tax valuation of iron ore. 34 MLR 389.

**270.07 ADDITIONAL POWERS**

HISTORY. Amended, 1949 c 45 s 1.

Where a railroad company leased a portion of its right-of-way to an individual for commercial purposes and the individual constructed buildings thereon, the buildings are taxable as personal property and should have been listed, assessed and taxed against the individual owner of the building. OAG June 16, 1949 (408).

A tax spread against a lot purchased by the village for village purposes may be cancelled by application to the commissioner of taxation. OAG March 12, 1947 (414-A-11).

Where an assessment is made against a taxpayer on personal property which he does not own and a judgment obtained, he may apply for relief to the commissioner of taxation who upon a favorable recommendation by the county board and county auditor may order such reduction of taxes, costs, penalties, or interest as he deems equitable. OAG Aug. 16, 1950 (421-A-8).

# MINNESOTA STATUTES 1953 ANNOTATIONS

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No interest is payable on an ad valorem tax refund. OAG Jan. 25, 1952 (424-A-11).

The law does not require that taxes voluntarily paid be refunded. Whether the whole or part of ad valorem taxes paid should be refunded is a matter within the discretion of the commissioner of taxation and not one of law for the courts. The courts will interfere with an exercise of discretion vested in the commissioner only to correct a manifest abuse thereof. OAG Jan. 30, 1952 (424-A-11).

The law requires that merchants place a value on business property and furnish the commissioner with complete information required by form No. 95. OAG July 3, 1953 (421-A-18).

## **270.071 DEFINITIONS**

HISTORY. Amended, 1953 c 672 s 1.

## **270.074 VALUATION OF FLIGHT PROPERTY; METHODS OF APPORTIONMENT; RATIO OF TAX**

HISTORY. 1945 c 418 s 5; 1953 c 672 s 2, 3.

## **270.10 ORDERS, DECISIONS, REPORTS**

HISTORY. 1939 c 431 art 6 s 9; Mason's Supp s 2362-9; 1943 c 17 s 1, 2; 1943 c 652 s 1; 1951 c 611 s 1.

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

HISTORY. Amended, 1949 c 543 s 6.

The statutory time for spreading tax levies is declaratory, not mandatory. OAG Oct. 5, 1953 (519-D).

## **270.14 COUNTY AUDITOR TO CALCULATE TAX RATE**

HISTORY. 1878 c 1 s 48; GS 1878 c 11 s 48; 1881 c 10 s 9; 1885 c 114; GS 1894 s 1557; 1897 c 134; RL 1905 c 870; 1907 c 408 s 14; MS 1927 s 2368.

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

Tax valuation of Minnesota iron ore. 34 MLR 389.

The village council is without authority to act as a board of review prior to the return of the reassessment to the commissioner of taxation, as is the case in the original assessment. OAG April 7, 1948 (406-E).

## **CHAPTER 271**

### **BOARD OF TAX APPEALS**

#### **271.06 APPEALS FROM ORDERS**

Supreme court review of a decision of the board of tax appeals is limited to the grounds specified in section 271.10. The decision of the commissioner of taxation upon an appeal to the board of tax appeals is prima facie valid. If no appellant does appear, the case is tried de novo and neither party may introduce evidence, and the decision of the court or tribunal is thereafter based upon the evidence before it. *Stronge v Commissioner of Taxation*, 228 M 182, 36 NW(2d) 800.