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.

The appeal by the village of Tonka Bay from an order made by the commissioner of taxation, acting as the board of equalization, increasing by 50 percent the real estate valuations reported by the village for 1952 must be set aside and dismissed because the board of tax appeals is without jurisdiction in such proceedings. June 22, 1953. MBTA 515.

271.07 STENOGRAPHIC REPORT; TRANSCRIPT

Upon appeal to the board of tax appeals the decision of the commissioner of taxation is prima facie valid and his decision must be affirmed if the taxpayer does not appear. If the taxpayer does appear the case is to be tried de novo. Stronge & Lightner Co. v Commissioner of Taxation, 228 M 182, 36 NW(2d) 800.

271.10 REVIEW BY SUPREME COURT

That the taxpayer, formerly domiciled in Minnesota, had made business, social, political, and religious associations and affiliations in Florida, and severed similar relations in Minnesota, was consistent with the intent to make Florida his permanent home so as to relieve himself of liability for Minnesota income tax, and the retention of certain business connections in Minnesota, though entitled to consideration, did not conclusively establish an absence of intent to change domicile. Miller's Estate v Commissioner of Taxation, ... M ......, 59 NW(2d) 925.

The function of the supreme court in reviewing a decision of the board of tax appeals involving questions of fact, is to determine whether there is sufficient evidence to support the decision. "Domicile" means bodily presence in a place, coupled with an attempt to make such place one's home. If the necessary intention to change one's domicile is present, the motive purpose in making the change is unimportant. Intention to abandon a former dwelling place as a home is important criterion in determining the change of domicile. Miller's Estate v Commissioner of Taxation, ... M ......, 59 NW(2d) 925.

GENERAL PROPERTY TAXES

CHAPTER 272

TAXATION, GENERAL PROVISIONS

272.01 PROPERTY SUBJECT TO TAXATION

HISTORY. 1849 c 10; RS 1851 c 12 s 1; PS 1858 c 9 s 1; 1860 c 1 s 1; GS 1866 c 11 s 1; 1874 c 1 s 1; 1878 c 1 s 1; GS 1878 c 11 s 1; GS 1894 s 1508; RL 1905 s 794; MS 1927 s 1974.

State inheritance tax, homestead exemption, applicability of equitable conversion by contract. 33 MLR 209.

Taxation, apportionment between exempt and non-exempt uses of indivisible tract owned by a charitable institution. 34 MLR 70.

State tax on exports, continuity of transit. 34 MLR 137.

Statutes imposing taxes and providing means for the collection of same should be construed strictly insofar as they may operate to deprive the citizen of his property by summary proceedings or to impose penalties or forfeitures upon him; but otherwise tax laws ought to be given a reasonable constriction, without bias or prejudice against either the taxpayer or the state, in order to carry out the intention of the legislature and further the important public interests which such statutes observe. Governmental Bureau v Borgen, 224 M 313, 28 NW(2d) 760.