

## CHAPTER 274

## ASSESSMENTS; REVIEW, CORRECTION, EQUALIZATION

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**274.01 BOARD OF REVIEW.** The town board of each town, the council or other governing body of each village, borough, and city, except in cities whose charters provide for a board of equalization, shall be a board of review. The county assessor shall fix a day when each of such boards and the board of equalization of any city whose charter provides for a board of equalization shall meet in the several assessment districts of the county, and shall on or before April first of each year give written notice thereof to the clerk. Such meetings notwithstanding the provisions of any charter to the contrary shall be held between May 1st and June 30th in each year, and the clerk shall give published and posted notice of such meeting at least ten days prior to the date fixed. Such board shall meet at the office of the clerk to review the assessment of property in such town or district, and immediately proceed to examine and see that all taxable property in the town or district has been properly placed upon the list, and duly valued by the assessor. In case any property, real or personal shall have been omitted, the board shall place it upon the list with its true value, and correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the assessment list at its full and true value; but no assessment of the property of any person shall be raised until he has been duly notified of the intent of the board so to do. On application of any person feeling aggrieved, the board shall review the assessment, and correct it as shall appear just. A majority of the members may act at such meeting, and adjourn from day to day until they finish the hearing of all cases presented. The assessor shall attend, with his assessment books and papers, and take part in the proceedings, but shall not vote. The county assessor, or an assistant, delegated by him shall attend such meetings. The board shall list separately, on a form appended to the assessment book, all omitted property added to the list by the board and all items of property increased or decreased, with the full and true value of each item of property, added or changed by the board, placed opposite such item. The county assessor shall enter all changes made by the board in the assessment book.

The board of review, and the board of equalization of any city, shall complete its work and adjourn within 20 days from the time of convening specified in the notice of the clerk and no action taken subsequent to such date shall be valid. All complaints in reference to any assessment made after the meeting of such board, shall be heard and determined by the county board of equalization. Any non-resident may, at any time, before the meeting of the board of review file written objections to his assessment with the county assessor and if any such objections are filed they shall be presented to the board of review at its meeting by the county assessor for its consideration.

[*R L s 847; 1941 c 402 s 1; 1945 c 402 s 1; 1949 c 543 s 1; Ex1967 c 32 art 8 s 3; 1971 c 564 s 6*] (2034)

NOTE: Section 274.01 was also amended by Laws 1971, Chapter 434, Section 3, which reads:

"274.01 **BOARD OF REVIEW.** The town board of each town, the council or other governing body of each village, borough, and city, except in cities whose charters provide for a board of equalization, shall be a board of review. The county assessor shall fix a day when each of such boards and the board of equalization of any city whose charter provides for a board of equalization shall meet in the several assessment districts of the county, and shall on or before May 15 of each year give written notice thereof to the clerk. Such meetings shall be held between the first day of June and the fifteenth day of July in each year, and the clerk shall give published and posted notice of such meeting at least ten days prior to the date fixed. Such board shall meet at the office of the clerk to review the assessment of property in such town or district, and immediately proceed to examine and see that all taxable property in the town or district has

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## REVIEW OF ASSESSMENTS 274.04

been properly placed upon the list, and duly valued by the assessor. In case any property, real or personal shall have been omitted, the board shall place it upon the list with its true value, and correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the assessment list at its full and true value; but no assessment of the property of any person shall be raised until he has been duly notified of the intent of the board so to do. On application of any person feeling aggrieved, the board shall review the assessment, and correct it as shall appear just. A majority of the members may act at such meeting, and adjourn from day to day until they finish the hearing of all cases presented. The assessor shall attend, with his assessment books and papers, and take part in the proceedings, but shall not vote. The county assessor, or an assistant, delegated by him shall attend such meetings. The board shall list separately, on a form appended to the assessment book, all omitted property added to the list by the board and all items of property increased or decreased, with the full and true value of each item of property, added or changed by the board, placed opposite such item. The county assessor shall enter all changes made by the board in the assessment book.

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Laws 1971, Chapter 434, Section 5, reads:

"Sec. 5. This act shall not apply to cities or villages whose assessors have the powers and duties of a county assessor pursuant to Minnesota Statutes, Section 273.063."

**274.013 BOARD OF EQUALIZATION, COMPENSATION.** The governing body of any city of the fourth class operating under a home rule charter which provides for a board of equalization but which does not provide for compensation to the members of such board separate from other compensation to them as city officials may, in its discretion, by resolution, determine the compensation to be paid to the members of the board of equalization but such compensation shall not exceed \$6 a day nor \$72 a year.

[1951 c 59 s 1]

**274.02 [Repealed, 1949 c 543 s 2]**

**274.03 NOTICE OF MEETING.** The clerk shall give at least ten days' posted notice of the time and place of the meeting of the board of review; but the failure to give such notice or hold such meeting shall not vitiate any assessment, except as to the excess over the full and true value of the property.

[R. L. s. 849; 1941 c. 402 s. 2] (2036)

**274.04 ASSESSOR'S RETURN TO AUDITOR.** Subdivision 1. The assessor shall foot each column in his assessment books, and make in each book, under proper headings, a tabular statement showing the footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings. On or before the first Monday of May he shall return to the county auditor his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be preserved in the office of the auditor. Such return shall be verified by his affidavit, substantially in the following form:

"State of Minnesota }  
County of ..... } ss.

I, ....., assessor of ....., do solemnly swear that the book to which this is attached contains a correct and full list of all the real property (or personal property, as the case may be) subject to taxation in ....., so far as I have been able to ascertain the same, and that the true and full value and the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case the full and true and the assessed value of such property, to the best of my knowledge and belief (where the assessment has been corrected by the town board, "except as corrected by the town board"), and that the footings of the several columns in said book, and the tabular statement returned herewith, are correct, as I verily believe.

.....  
Assessor.

Subscribed and sworn to before me this ..... day of .....,  
19.....

.....  
Auditor of ..... County."

Subd. 2. In counties where the county auditor has elected to come under the provisions of section 273.03, subdivision 2, the county assessor shall prepare recapitulations in such form as is prescribed by the commissioner of taxation, of the total

amount of true and full and assessed valuations by subdivisions of government within his county as of January 2 of each year. Such recapitulation shall be submitted on or before the fourth Monday of June and shall be verified by the assessor's affidavit, substantially in the following form:

"State of Minnesota }  
County of ..... } ss.

I, ....., assessor of ....., do solemnly swear that the recapitulation attached hereto contains a correct and full statement of true and full and assessed valuations of real estate for the year 19.....

.....  
Assessor

Subscribed and sworn to before me this ..... day of ....., 19.....

Auditor of ..... County."

A true copy of this recapitulation shall be certified by the county assessor and promptly forwarded to the commissioner of taxation.

[R L s 850; 1945 c 146 s 1; 1963 c 781 s 3; 1971 c 564 s 7] (2037)

**274.05 AUDITOR'S CERTIFICATE; WHERE FILED.** Subdivision 1. Upon the return of the assessment books, as provided for in section 274.04, the county auditor shall examine such assessment books; and, if found in proper form, shall issue his certificate to the assessor, setting forth the fact that such books are conformable to the provisions of section 274.04. The assessor shall file such certificate with the clerk of his town, and no compensation shall be allowed such assessor, by the town board, for his services until the provisions of this section shall have been complied with.

Subd. 2. Upon receipt of the recapitulations of true and full and assessed valuations provided for in section 274.04, subdivision 2, the county auditor shall examine such recapitulations; and, if found in proper form, shall issue his certificate to the assessor, setting forth the fact that such recapitulations are conformable to the provisions of section 274.04, subdivision 2.

[1907 c 87 s 1, 2; 1963 c 781 s 4] (2038, 2039)

**274.06** [Repealed, 1949 c 543 s 2]

**274.07 LIST BY PERSON SICK OR ABSENT.** If any person required to list property for taxation is prevented by sickness or absence from giving to the assessor such statement, such person, or his agent having charge of such property, may, at any time before the extension of taxes thereon by the county auditor, make and deliver a statement of the same, as required by this chapter, to the auditor, who shall make an entry thereof, and correct the corresponding items in the return made by the assessor, as the case may require; but no such statement shall be received from any person who refused or neglected to make oath to his statement when required by the assessor; nor from any person, unless he makes and files therewith an affidavit that he was absent from his town or district without design to avoid the listing of his property, or was prevented by sickness from giving to the assessor the required statement when called on for that purpose.

[R. L. s. 851] (2041)

**274.08 CORRECTION OF BOOKS.** The county auditor shall carefully examine the assessment books returned to him. If any property has been omitted, he shall enter the same upon the proper list, and forthwith notify the assessor making such omission, who shall immediately ascertain the value thereof and correct his original return. In case of the inability or neglect of the assessor to perform this duty, the auditor shall ascertain the value of such property and make the necessary corrections.

[R. L. s. 852] (2042)

**274.09 CORRECTION OF FALSE LISTS AND RETURNS.** If the county auditor has reason to believe or is informed that any person has given to the assessor a false statement of his personal property, or that the assessor has not

returned the full amount of all property required to be listed in his town or district, or has omitted, or made an erroneous return of, any property subject to taxation, he shall proceed, at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge the owners of such property on the tax lists with the proper amount of taxes. For such purpose the county auditor may issue compulsory process, require the attendance of any person whom he may suppose to have a knowledge of the property, or its value, and may examine such person, on oath, in relation to such statement or return. In all such cases, before making the entry on the tax list, the county auditor shall notify the person required to list that he may have an opportunity to show that his statement or the return of the assessor is correct; and the county auditor shall file in his office a statement of the facts or evidence upon which he made such corrections. In no case shall the county auditor reduce the amount returned by the assessor without the written consent of the commissioner of taxation, on a statement of the case submitted by the county auditor or the party aggrieved.

[*R L s 853; Ex1959 c 59 s 2*] (2043)

**274.10 PROPERTY OMITTED OR UNDERVALUED.** Subdivision 1. **Examiner; appointment, duties.** When it shall be made to appear to the governor by verified complaint, or by the finding of a court or of the legislature, or any committee thereof, that any considerable amount of property in any county has been improperly omitted from the tax lists and assessment roll of such county for any year; or, if assessed, that the same has been grossly undervalued by the assessor or other county officials, whether or not such assessment has been reviewed by the county board of equalization, he shall appoint, in writing, some competent citizen of the state, not a resident of such county, as examiner, to ascertain the character, location, value, and ownership of the real and personal property in such county so omitted or undervalued, who, before entering upon his duties, shall take an oath faithfully to perform such duties. Such person shall forthwith examine the subject, and prepare a report, in duplicate, attaching thereto a list showing the character, location, ownership, and valuation of all such property, with the year or years for which the same, or any part thereof, has been omitted or undervalued. Such list shall also show opposite each piece or parcel of land or item of personal property undervalued, the amount of the assessment, and the actual and true value thereof at the time the same should have been assessed, and the difference between the assessed and the actual value thereof as so found. On or before January first, in the year in which any such assessment is to be made, he shall file one duplicate report and list with the auditor of such county, and the other with the state auditor. Such lists shall be verified substantially, as follows:

"I, ....., do solemnly swear that I have personally examined the real and personal property in the foregoing list described, and that the same is a correct and full list of all the real and personal property subject to taxation in said county, and omitted from taxation for the years therein stated, or, if assessed for said years, grossly undervalued, so far as I have been able to ascertain the same, and that the character, location, ownership, and valuation thereof as set down in the proper column, opposite the several kinds and pieces of property, are just and true, to the best of my knowledge and belief."

**Subd. 2. Deputies; appointment, duties.** Such examiner, when necessary to enable him properly to perform his duties within the time prescribed by law, with the approval of the governor, may appoint one or more well-qualified citizens of the state as deputies to assist him in the performance of his duties. These deputies shall perform such duties as shall be assigned them by the examiner, first taking an oath faithfully to perform such duties.

**Subd. 3. Compensation of examiner and deputies.** Such examiner shall receive for his services \$3, and each of his deputies \$2, for every day in which they are necessarily employed in the performance of their duties, and their necessary expenses. Upon the approval by the governor, such compensation and expenses shall be 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 on the taxable property in his county 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.

[R. L. ss. 854, 855, 856] (2044, 2045, 2046)

**274.11 TAXES A LIEN ON PROPERTY IN EXAMINER'S LIST.** The taxes upon all property named in the list of the examiner appointed as provided in section 274.10, and found to have been omitted from or undervalued in the tax list for any year, shall be a lien upon all the real property owned in such county by any person named in such duplicate list as the owner thereof, from the time when such list shall be filed with the county auditor until the same are paid, and may be satisfied out of the sale of any property in such county owned by any person so assessed.

[R. L. s. 857] (2047)

**274.12 DUTIES OF AUDITOR AND ASSESSORS.** Upon the receipt of any such examiner's list, the county auditor shall enter the property therein described in the real and personal property assessment books; and, upon receiving such books from the auditor, the assessor shall assess the property so entered at its true value as shown by such list, a copy of which shall be furnished to him with the assessment books of his district. He shall also make the necessary corrections in any assessment theretofore made so as to make the same correspond with the true value of the property as returned in such list, and correct his returns accordingly. The auditor shall proceed thereon as provided by sections 273.02 and 274.09. When the auditor shall find from any such list that any property has been omitted from or undervalued in the lists of any prior year or years, he shall forthwith enter the same on the assessment and tax books for the year or years in which the same was omitted or undervalued, and shall assess such omitted and undervalued property at the valuation and amounts so shown, and extend the arrearages of taxes on such property accruing against the same upon the tax list for the current year, and collect the same as other taxes. Any assessor or county auditor who shall neglect to perform any duty required by this section shall be guilty of a misdemeanor; and, in addition to the usual penalty, shall be liable on his official bond for all taxes on any and all property named in such examiner's list.

[R. L. s. 858] (2048)

**274.13 COUNTY BOARD OF EQUALIZATION.** The county commissioners, or a majority of them, with the county auditor, or, if he cannot be present, the deputy county auditor, or, if there be no such deputy, the clerk of the district court, shall form a board for the equalization of the assessment of the property of the county, including the property of all cities whose charters provide for a board of equalization. The board shall meet annually, on July 1, at the office of the auditor and, each member having taken an oath fairly and impartially to perform his duties as such, shall examine and compare the returns of the assessment of property of the several towns or districts, and equalize the same so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its full and true value, subject to the following rules:

(1) The board shall raise the valuation of each tract or lot of real property which in its opinion is returned below its full and true value to such sum as is believed to be the full and true value thereof; first, giving notice of intention so to do to the person in whose name it is assessed, if a resident of the county, which notice shall fix a time and place when and where a hearing will be had;

(2) The board shall reduce the valuation of each tract or lot which in its opinion is returned above its full and true value to such sum as is believed to be the full and true value thereof;

(3) The board shall raise the valuation of each class of personal property which in its opinion is returned below its full and true value to such sum as is believed to be the full and true value thereof; and shall raise the aggregate value of the personal property of individuals, firms, or corporations, when it believes that such aggregate valuation, as returned, is less than the true value of the taxable personal property possessed by such individuals, firms, or corporations, to such sum as it believes to be the full and true value thereof; first giving notice to such persons of intention so to do, which notice shall fix a time and place when and where a hearing will be had;

(4) The board shall reduce the valuation of each class of personal property

enumerated in section 273.49 which is returned above its full and true value to such sum as it believes to be the full and true value thereof; and, upon complaint of any party aggrieved, the board shall reduce the aggregate valuation of the personal property of such individual, or of any class of personal property for which he is assessed, which in its opinion has been assessed at too large a sum, to such sum as it believes was the full and true value of his personal property of such class;

(5) The board shall not reduce the aggregate value of the real property, or the aggregate value of the personal property, of its county below the aggregate value thereof, as returned by the assessors, with the additions made thereto by the auditor as in this chapter required; but the board may raise the aggregate valuation of such real property, and of each class of personal property, of the county, or of any town or district thereof, when it believes the same is below the full and true value of the property, or class of property, to such aggregate amount as it believes to be the full and true value thereof.

[R L s 859; 1945 c 401 s 1; 1949 c 543 s 3; 1971 c 564 s 8] (2049)

**274.14 LENGTH OF SESSION; RECORD.** The county board of equalization may continue in session and adjourn from time to time commencing on July 1 and ending on or before July 15, when it shall adjourn and no action taken subsequent to July 15 shall be valid. The county auditor shall keep an accurate record of the proceedings and orders of the board, which record shall be published in the same manner as other proceedings of county commissioners. A copy of such published record shall be transmitted to the commissioner of taxation, with the abstract of assessment required by section 274.16.

[R L s 860; 1949 c 543 s 4; 1971 c 564 s 9] (2050)

**274.15 COMPENSATION OF BOARD.** The county commissioners, while performing their duties as members of the board of equalization, shall each receive \$5 per day, and seven and one half cents for each mile necessarily traveled in attending the meetings of such board, but no commissioner, while acting on such board, shall receive pay and mileage for more than ten days. This section shall not apply to counties which have more than 150,000 inhabitants.

[R L s 861; 1947 c 127 s 1; 1963 c 387 s 2] (2051)

**274.16 CORRECTED LISTS, ABSTRACTS.** In any county having more than 300,000 and less than 450,000 inhabitants, the county auditor shall calculate the changes of the assessment lists determined by the county board of equalization, and make corrections accordingly, in the real or personal lists, or both, and shall make duplicate abstracts of the same; one shall be filed in his office, and one shall be forwarded to the commissioner of taxation on or before August 1. In other counties such changes and abstracts shall be made by the county assessors.

[R L s 862; 1949 c 543 s 5; 1955 c 71 s 1; 1971 c 25 s 56; 1971 c 564 s 10] (2052)

**274.17 RECORD; ABSTRACT TO COUNTY AUDITORS.** The secretary shall keep a record of the proceedings of the county board of equalization, which shall be published in the annual report of the state auditor, and upon final adjournment he shall transmit to each county auditor an abstract of such proceedings, specifying the percent 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, in case an equal percent has not been added to or deducted from each; and specifying also the percent added to or deducted from the several classes of personal property in each of the towns, villages, and cities; and specifying also the amounts added to the assessments of individuals, firms, or corporations. The county auditor shall add to or deduct from each tract or lot of real property in his county the required percent on the valuation thereof, as it stood after equalization by the county board, adding in each case any 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 a fraction of a dollar; and shall also add to or deduct from the several classes of personal property in his county the required per cent on the valuation thereof, as it stood after equalization 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 shall also add to the assessments of individuals, firms, and corporations, as they stood after equalization by the county board, the required amounts.

[R. L. s. 864] (2053)

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## 274.18 REVIEW OF ASSESSMENTS

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### **274.18 ABSTRACT OF REALTY ASSESSMENT ROLL TO TOWN CLERKS.**

On or before the first Tuesday of March, in each odd-numbered year, the county auditor shall make out and transmit to each town clerk in his county a certified copy or abstract of the real estate assessment roll of such town, as equalized by the county and state boards of equalization.

*[R. L. s. 865] (2054)*