

**268.24 Citation, employment services law**

Sections 268.03 to 268.24 shall be known and may be cited as the Minnesota employment services law.

[1973 c 254 s 2]

**TAXATION****SUPERVISION****CHAPTER 270. DEPARTMENT OF TAXATION**

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**270.02 Department of revenue; commissioner of revenue**

**Subdivision 1.** The name of the department of taxation is changed to the department of revenue. The name of the commissioner of taxation is changed to the commissioner of revenue. Subject to the provisions of Laws 1973, Chapter 582 and other applicable laws, the department of revenue with its commissioner and other officers shall continue to exercise all the powers and duties vested in, or imposed upon its commissioner as existing and constituted immediately prior to July 1, 1973.

**Subd. 2. Terms, bond.** The commissioner of revenue shall be appointed by the governor by and with the advice and consent of the senate for a four year term which shall coincide with the term of the governor until his successor is duly appointed and qualified. The commissioner, who shall be in unclassified service, 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. In case of a vacancy, the governor may appoint a commissioner, who shall take office immediately and shall carry on the duties of the office until the next session of the legislature, when his appointment is submitted to the senate for approval. The commissioner shall give bond to the state in the sum of \$200,000. The person occupying the position of commissioner of taxation on July 1, 1973, shall be designated as commissioner of revenue, and his term of office shall coincide with the term of the office of governor.

**Subd. 3. 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 two deputy commissioners, 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.

**Subd. 4. Department seal.** The department of revenue shall have a seal engraved with the words, "State of Minnesota, Department of Revenue." Such seal may be used to authenticate the official acts of the commissioner or any other members of the department, except the tax court, but the failure

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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.

[1973 c 582 s 1]

(NOTE: Laws 1973, Chapter 582, Section 2, reads as follows:

"Sec. 2. Until such time as the commissioner of revenue is able to make all changes in designation of the department of taxation to the department

of revenue, he may continue to use the department of taxation designation, but the use of such designation shall not extend beyond the first Monday in January, 1978.")

**270.07 Additional powers**

[For text of subds. 1 to 4, see M.S.1971]

Subd. 5. Notwithstanding any other provision of law to the contrary, in the case of an overpayment of any tax collected by the commissioner of taxation, the commissioner, within the applicable period of limitations, may credit the amount of such overpayment against any delinquent tax liability on the part of the taxpayer who made the overpayment. An amount paid as tax shall constitute an overpayment even if in fact there was no tax liability with respect to which such amount was paid.

[1973 c 457 s 1]

**270.17 Qualification of assessors; reassessment, how 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.

[1973 c 776 s 1]

## DEPARTMENT OF TAXATION 270.493

**270.27 Due date on Saturday, Sunday or holiday**

When the last day prescribed by law for the payment of any tax to or the filing of any return, statement or document with the commissioner of taxation or the department of taxation falls on Saturday, Sunday or a legal holiday, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or legal holiday. For purposes of this section, the last day for the performance of the prescribed act shall be determined by including any authorized extension of time; the term "legal holiday" shall mean any day made a holiday in Minnesota by section 645.44, subdivision 5 or by the laws of the United States.

[1973 c 104 s 1]

## STATE BOARD OF ASSESSORS

**270.46 Training courses, establishment; other courses, regulation**

The board shall establish training courses on assessment practices and shall review and approve courses on assessment practices offered by schools, colleges and universities as well as courses that are offered by any units of government on techniques of assessment. Courses shall be established in various places throughout the state and be offered on regular intervals.

[1973 c 641 s 1]

**270.47 Rules and regulations**

The board shall establish the rules and regulations necessary to accomplish the purpose of section 270.41, and shall establish criteria required of assessing officials in the state. Separate criteria may be established depending upon the responsibilities of the assessor. The board shall prepare and give examinations from time to time to determine whether assessing officials possess the necessary qualifications for performing the functions of his office. Such tests shall be given immediately upon completion of courses required by the board, or to persons who already possess the requisite qualifications under the regulations of the board.

[1973 c 641 s 2]

**270.493 Certain townships option to continue existing system**

Notwithstanding the provisions of section 270.49, any township which failed to certify by resolution to the commissioner of taxation its intention to employ or continue to employ a certified assessor on or before April 1, 1972, may if done prior to December 1, 1974, hire a certified assessor in which case the assessment function will be returned to the local assessor by the county assessor.

[1973 c 641 s 3]