

# MINNESOTA STATUTES 1977 SUPPLEMENT

## DEPARTMENT OF REVENUE 270.02

### 268.33 Eligibility for employment and placement.

Subdivision 1. The department of employment services shall promulgate rules determining the eligibility for employment and placement pursuant to sections 268.31 to 268.36. The department shall have emergency powers to implement rules for carrying out sections 268.31 to 268.36.

Subd. 2. The department of employment services shall, for the purposes of sections 268.31 to 268.36, be exempt from complying with any law relating to hiring by departments, agencies or instrumentalities of the state.

[ 1977 c 254 s 3 ]

### 268.34 Employment contracts with governmental subdivisions and nonprofit organizations.

The commissioner is authorized to enter into arrangements with existing public and private nonprofit organizations and agencies with experience in administering summer youth employment programs for the purpose of providing employment opportunities in furtherance of sections 268.31 to 268.36. The commissioner shall enter into these agreements with organizations designated by the prime sponsors authorized under the comprehensive employment and training act (CETA). The department of employment services shall retain ultimate responsibility for the administration of this employment program, including but not limited to, approval of summer job opportunities, review of applicants therefor, placement of youth in jobs subject to the approval of prime sponsors and the disbursement of funds. Any administrative costs, with the exception of worker's compensation, incurred by any nonprofit organization or any governmental agency with which an arrangement has been made by the department of employment services shall not be paid from appropriated funds available for the purposes of sections 268.31 to 268.36.

[ 1977 c 254 s 4 ]

### 268.35 Allocation of funds.

The commissioner shall allocate funds to recipient organizations and agencies throughout the state taking into account in making such allocations the youth population of the county adjusted to eliminate the influence of post secondary educational institutions located in the county, the county unemployment rate and the number of families living below the poverty level in the county in which the recipient organization or agency is located.

[ 1977 c 254 s 5 ]

### 268.36 Report to the governor and the legislature.

The commissioner, after consultation with the CETA prime sponsors, shall evaluate the effectiveness of the youth employment program, taking into account the extent of other programs which are providing summer employment opportunities for youth covered under sections 268.31 to 268.36, and shall report to the governor and the legislature no later than January 15 of each even numbered year with an evaluation of the program and any recommendations for improvements.

[ 1977 c 254 s 6 ]

## CHAPTER 270. DEPARTMENT OF REVENUE

Sec. 270.02	Department of revenue; commissioner of revenue.	Sec. 270.494	Certain townships and cities option to elect to reinstate the office of asses- sor. [New]
270.06	Powers and duties.	270.50	Employment of licensed assessors.
270.10	Orders, decisions, reports.	270.60	Tax refund agreements with Indians. [New]
270.11	Powers; meetings.		

### 270.02 Department of revenue; commissioner of revenue.

[For text of subd 1, see M.S.1976]

# MINNESOTA STATUTES 1977 SUPPLEMENT

## 270.02 DEPARTMENT OF REVENUE

Subd. 2. **Terms.** The commissioner of revenue shall be appointed by the governor under the provisions of section 15.06. The commissioner shall be selected on the basis of ability and experience in the field of tax administration and without regard to political affiliations.

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 one 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.

[For text of subd 4, see M.S.1976]

[ 1977 c 305 s 32,33 ]

### 270.06 Powers and duties.

It shall be the duty of the commissioner of revenue 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 and local boards of review 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, which meetings at least one member of each local board of review shall attend.

(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, 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 revenue, 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,

# MINNESOTA STATUTES 1977 SUPPLEMENT

## DEPARTMENT OF REVENUE 270.10

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 revenue, 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 November 15 of each even numbered year, the report of the department of revenue 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 of 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 revenue by law;

(14) The commissioner of revenue may promulgate rules and regulations for the administration and enforcement of the property tax. Such rules and regulations shall have the force and effect of law;

(15) To execute and administer any agreement with the secretary of the treasury of the United States regarding the exchange of information and administration of the tax laws of both the United States and the state of Minnesota.

[ 1977 c 203 s 5 ]

### 270.10 Orders, decisions, reports.

Subdivision 1. **In writing; approval by attorney general.** All orders and decisions of the commissioner of revenue, or any of his subordinates, respecting any tax, assessment, or other obligation, shall be in writing, filed in the offices of the department. No order or decision increasing or decreasing any tax, assessment, or other obligation by a sum exceeding \$500 on real or personal property, or the assessed valuation thereof, or other obligation relating thereto, the result of which is to increase or decrease the total amount payable including penalties and interest, by a sum exceeding \$1,000, and no order or decision increasing or decreasing any other tax by a sum exceeding \$1,000 exclusive of penalties and interest, shall be made without the written signature or facsimile signature of the commissioner, a deputy commissioner, assistant commissioner, division director, or acting division director in each case. **Written notice of every order granting a reduction, abatement, or refundment exceeding \$1,000 of any tax exclusive of penalties and interest, shall be given within five days to the attorney general.** The attorney general shall forthwith examine such order, and if he deems the same proper and legal he shall approve the same 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; but written approval of the commissioner or his deputy and written notice to the attorney general, shall not be required with respect to the following orders: (1) orders reducing assessed valuation of property by reason of its classification as a homestead; (3) orders not involving refunds which have the effect only of correcting income and franchise tax assessments to conform to the amounts

# MINNESOTA STATUTES 1977 SUPPLEMENT

## 270.10 DEPARTMENT OF REVENUE

shown on final returns filed as provided by section 290.42, clause (5); (4) original orders for the refundment of gasoline and special fuel taxes.

[For text of subds 2 and 3, see M.S.1976]

[ 1977 c 203 s 6 ]

NOTE: Subdivision 1, as amended by Laws 1977, Chapter 203, Section 6, shall be effective for all orders and decisions issued after September 1, 1974, pursuant to Laws 1977, Chapter 203, Section 10.

## 270.11 Powers; meetings.

[For text of subds 1 to 6, see M.S.1976]

Subd. 7. **Appearances before the commissioner.** A property owner, other than a public utility, mining company or the metropolitan airport commission for which the original assessments are determined by the commissioner of revenue, may not appear before the commissioner for the purposes provided in subdivisions 5 or 6 unless a timely appearance in person, by counsel, or by written communication has been made before the county board of equalization as provided in section 274.13, to appeal the assessment of the property, or that he can establish that he did not receive notice of his market value at least five days before the local board of review meeting.

[ 1977 c 434 s 1 ]

## 270.494 Certain townships and cities option to elect to reinstate the office of assessor.

Notwithstanding the provisions of sections 270.49, 270.493, and 273.05, subdivision 1, a city or township in which the office of assessor has been eliminated because of failure of the city or township to certify by resolution to the commissioner of revenue its intention to employ or continue to employ a certified assessor on or before April 1, 1972, pursuant to section 270.49, or failure to hire a certified assessor prior to June 15, 1975, pursuant to sections 270.493 and 270.50, or failure to fill a vacancy in the office within 90 days pursuant to section 273.05, subdivision 1, may elect, with the approval of the commissioner, to have the office of assessor reinstated by hiring a certified or accredited assessor. This section shall not apply to Ramsey county or to cities and townships located in counties which have elected a county assessment system in accordance with section 273.055.

[ 1977 c 434 s 2 ]

## 270.50 Employment of licensed assessors.

Commencing June 15, 1975, no assessor shall be employed who has not been licensed as qualified by the board, provided the time to comply may be extended after application to the board upon a showing that licensed assessors are not available for employment. The board may license that a county or local assessor who has not received the training, but possesses the necessary qualifications for performing the functions of his office by the passage of an approved examination or may waive the examination if such person has demonstrated competence in performing the functions of his office for a period of time the board deems reasonable. The county or local assessing district shall assume the cost of training of its assessors in courses approved by the board for the purpose of obtaining the assessor's license to the extent of course fees, mileage, meals and lodging, and recognized travel expenses not paid by the state. If the governing body of any township or city fails to employ an assessor as required by sections 270.41 to 270.53, the assessment shall be made by the county assessor.

A town shall pay its assessor \$20 for each day the assessor is attending approved courses or taking the examination. In addition, the town shall pay its assessor \$10 for each approved course successfully completed and \$20 upon his licensure. The maximum payable to an assessor for successful completion of courses and licensure shall not exceed \$50.

In the case of cities incorporated or townships organized after April 11, 1974 except cities or towns located in Ramsey county or which have elected a county assessor system in accordance with section 273.055, the board shall allow the city or

# MINNESOTA STATUTES 1977 SUPPLEMENT

## TAX COURT OF APPEALS 271.01

town 90 days from the latter of June 3, 1977 or the date of incorporation or organization to employ a licensed assessor.

[ 1977 c 347 s 42; 1977 c 434 s 3 ]

### 270.60 Tax refund agreements with Indians.

The commissioner of revenue is authorized to enter into a tax refund agreement with the governing body of any Sioux or Chippewa reservation in Minnesota. The agreement may provide for a mutually agreed upon amount as a refund to the governing body of any sales or excise tax paid by the Indian residents of a reservation into the state treasury after June 14, 1976, notwithstanding any other law which limits the refundment of taxes.

There is annually appropriated from the general fund to the commissioner of revenue the amounts necessary to make the refunds provided in this section.

[ 1977 c 203 s 9 ]

## CHAPTER 271. TAX COURT OF APPEALS

Sec. 271.001	Repealed.	Sec. 271.13	May compel attendance of witnesses.
271.01	Creation.	271.14	Repealed.
271.02	Officers.	271.15	Who may administer oaths.
271.04	Hearings.	271.16	Repealed.
271.06	Appeals from orders.	271.17	Filing officers.
271.07	Stenographic report; transcript.	271.18	Ex-officers and ex-employees not to represent clients; exception; violation.
271.08	Findings of fact; decision, entry of judgment.	271.20	Decisions filed within three months.
271.09	Appeals and reviews.	271.21	Small claims division. [New]
271.10	Review by supreme court.	271.22	Judges; appointment.
271.11	Repealed.		
271.12	When order effective.		

271.001 [ Repealed, 1977 c 307 s 31 ]

### 271.01 Creation.

Subdivision 1. **Membership, appointment, qualifications.** There is hereby created a tax court of appeals as an independent agency of the executive branch of the government. The tax court of appeals shall consist of three judges, each of whom shall be a citizen of the state, appointed by the governor, by and with the advice and consent of the senate, for a term of six years commencing at the expiration of the preceding term. Any vacancy shall be filled by the governor for the unexpired term, subject to confirmation by the senate. The terms of the judges shall end on the first Monday in January. The terms of the judges shall be staggered. The initial three terms to be filled pursuant to Laws 1977, Chapter 307 will expire on the first Monday in January in the following years: 1979, 1981, and 1983. Judges may serve until their successors are appointed and qualify. They shall be selected on the basis with and knowledge of taxation and tax laws. The judges of the tax court shall be subject to the provisions of the Minnesota Constitution, Article VI, Section 6, the jurisdiction of the commission on judicial standards, as provided in sections 490.15 and 490.16, and the provisions of the code of judicial conduct.

Subd. 2. [ Repealed, 1977 c 307 s 31 ]

Subd. 2a. [ Repealed, 1977 c 307 s 31 ]

Subd. 4a. **Expenses.** Each judge of the tax court of appeals shall receive his actual and necessary expenses paid or incurred in the performance of his duties as provided in section 43.329.

Subd. 5. **Jurisdiction.** The tax court shall have statewide jurisdiction. Except for an appeal to the supreme court or any other appeal allowed under this subdivision, the tax court shall be the sole, exclusive, and final authority for the hearing and determination of all questions of law and fact arising under the tax laws of the state, as defined in this subdivision, in those cases that have been appealed to the tax court and in any case that has been transferred by the district court to the tax court. The tax court shall have no jurisdiction in any case that does not arise under the tax laws of the state or in any criminal case or in any case determining or granting title to real property or in any case that is under the jurisdiction of the probate court. The small claims division of the tax court shall have no jurisdiction