

MINNESOTA STATUTES 1977 SUPPLEMENT

273.138 TAXES; LISTING, ASSESSMENT

272.02, subdivision 1 which was located within the territory of such governmental unit, times 1.25. For the purpose of this subdivision, the "total mill rate" of a county government, city or township includes mill rates for taxes levied by such governmental unit which were not levied on the entire taxable value of such governmental unit.

Subd. 3. Each school district shall receive reimbursement in 1974 and subsequent years in an amount equal to the product of its 1972 assessed value of real property exempted from taxation by Laws 1973, Chapter 650, Article XXIV, Section 1, times the sum of its 1972 payable 1973 mill rates for the following levies:

(1) A levy to pay the principal and interest on bonded indebtedness, including the levy to pay the principal and interest on bonds issued pursuant to Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (6) (c);

(2) A levy to pay the principal and interest on debt service loans, pursuant to Minnesota Statutes 1971, Section 124.42;

(3) A levy to pay the principal and interest on capital loans, pursuant to Minnesota Statutes 1971, Section 124.43;

(4) A levy to pay amounts required in support of a teacher retirement fund, pursuant to Minnesota Statutes 1971, Section 422.13;

(5) A levy for additional maintenance cost in excess of 30 mills times the adjusted assessed valuation of the school district, pursuant to Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (4).

For the purpose of this subdivision, a school district mill rate for any of the forementioned levies which was not applied to the total taxable value of such school district shall be added to the forementioned sum of mill rates as if it had been applied to the entire taxable value of the school district.

[For text of subs 4 to 6, see M.S.1976]

Subd. 7. [Repealed, 1977 c 447 art 6 s 13]

[1977 c 423 art 3 s 11; 1977 c 447 art 6 s 7]

CHAPTER 274. ASSESSMENTS; REVIEW, CORRECTION, EQUALIZATION

Sec.
274.01 Board of review.

Sec.
274.13 County board of equalization.

274.01 Board of review.

Subdivision 1. (a) The town board of each town, the council or other governing body of each 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 and time 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 1st 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 April 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 and classification 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

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list with its market 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 market 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 or classification or both, 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 market 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.

(b) If a person fails to appear in person, by counsel, or by written communication before the board after being duly notified of the board's intent to raise the assessment of his property, or if a person feeling aggrieved by an assessment or classification fails to apply for a review of the assessment or classification, he may not appear before the county board of equalization for a review of his assessment or classification, except when an assessment was made subsequent to the meeting of the board, as provided in section 273.01, 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.

The board of review, and the board of equalization of any city, unless a longer period is approved by the commissioner of revenue, 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 or classification 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 or classification 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.

[For text of subd 2, see M.S.1976]

[1977 c 434 s 11]

274.13 County board of equalization.

Subdivision 1. (a) 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 market 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 market value to such sum as is believed to be the market value thereof; first, giving notice of intention to do so 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 market value to such sum as is believed to be the market value thereof;

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(3) The board shall raise the valuation of each class of personal property which in its opinion is returned below its market value to such sum as is believed to be the market 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 market value of the taxable personal property possessed by such individuals, firms, or corporations, to such sum as it believes to be the market value thereof; first giving notice to such persons of intention to do so, 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 market value to such sum as it believes to be the market 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 market value of his personal property of such class;

(5) The board shall not reduce the aggregate value of all the property of its county, as submitted to the county board of equalization, with the additions made thereto by the auditor as in this chapter required, by more than one percent of the whole valuation thereof; 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 market value of the property, or class of property, to such aggregate amount as it believes to be the market value thereof;

(6) The board shall change the classification of any property which in its opinion is not properly classified.

(b) If a person, other than a public utility, mining company or the metropolitan airport commission for which the original assessments are determined by the commissioner of revenue, fails to appear in person, by counsel, or by written communication before the county board after being duly notified of the board's intent to raise the assessment of his property, or if a person fails to appeal a decision of the board of review as described in section 274.01 subsequent to his appearance before the local board, he may not appear before the commissioner of revenue as provided for in section 270.11, subdivisions 5 and 6, to contest the valuation.

[For text of subd 2, see M.S.1976]

[1977 c 434 s 12]

CHAPTER 275. TAXES; LEVY, EXTENSION

Sec.		Sec.	
275.07	City, town, county, school district and special district taxes.	275.51	Levy limits.
275.124	Report of certified levy.	275.52	Tax limitation increases and decreases.
275.125	Tax levy, school districts.	275.53	Governing census.
275.50	Levy limits; definitions.	275.59	Governmental subdivisions under 2,500 population; exemption from levy limits.

275.07 City, town, county, school district and special district taxes.

The taxes voted by cities, towns, and school districts shall be certified by the proper authorities to the county auditor on or before October tenth in each year. If a city, town, county, school district or special district fails to certify its levy by that date, its levy shall be the amount levied by it for the preceding year. If the local unit notifies the commissioner of revenue before October tenth of its inability to certify its levy by that date, and the commissioner is satisfied that the delay is unavoidable and is not due to the negligence of the local unit's officials or staff, the commissioner shall extend the time within which the local unit shall certify its levy.

[1977 c 423 art 4 s 5]

NOTE: This section shall be effective for taxable years 1977 payable 1978 and thereafter.