

CHAPTER 274

ASSESSMENTS; REVIEW, CORRECTION,
EQUALIZATION

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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 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 the person 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 the assessment books and papers, and take part in the proceedings, but shall not vote. The county assessor, or an assistant delegated by the county assessor 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 the property, or if a person feeling aggrieved by an assessment or classification fails to apply for a review of the assessment or classification, the person may not appear before the county board of equalization for a review of the assessment or classification, except when an assessment was made subsequent to the meeting of the board, as provided in section 273.01, or that the person can establish not having received notice of 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

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to any assessment or classification made after the meeting of such board, shall be heard and determined by the county board of equalization. Any nonresident may, at any time, before the meeting of the board of review file written objections to an 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.

Subd. 2. The council or other governing body of any city, including cities whose charters provide for a board of equalization, may appoint a special board of review to which it may delegate all of the powers and duties specified in subdivision 1. The special board of review shall serve at the direction and discretion of the appointing body, subject to the restrictions imposed by law on the appointing body. The appointing body shall determine the number of members to be appointed thereto, the compensation and expenses to be paid, and the term of office of each member. At least one member of the special board of review shall be an appraiser, realtor or other person familiar with property valuations in the assessment district.

History: (2034) *RL 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 434 s 3*; 1971 *c 564 s 6*; 1973 *c 123 art 5 s 7*; 1973 *c 150 s 1*; 1973 *c 582 s 3*; 1975 *c 339 s 5*; 1977 *c 434 s 11*; 1986 *c 444*

274.013 [Repealed, 1976 c 44 s 70]

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 market value of the property.

History: (2036) *RL s 849; 1941 c 402 s 2; 1975 c 339 s 8*

274.04 ASSESSOR'S RETURN TO AUDITOR.

Subdivision 1. The assessor shall foot each column in the assessment books, and make in each book, under proper headings, a tabular statement showing the footings of the several columns upon each page. The assessor shall also foot the total amounts of the several columns under the respective headings. On or before the first Monday of May the assessor shall return to the county auditor the 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 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 market value and the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case the market 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 revenue, of the total amount of market and assessed valuations by subdivisions of government within the 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)
) ss.
County of)

I,, assessor of, do solemnly swear that the recapitulation attached hereto contains a correct and full statement of market 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 revenue.

History: (2037) *RL s 850; 1945 c 146 s 1; 1963 c 781 s 3; 1971 c 564 s 7; 1973 c 582 s 3; 1975 c 339 s 8; 1986 c 444*

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 a 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 the town, and no compensation shall be allowed such assessor, by the town board, for services until the provisions of this section shall have been complied with.

Subd. 2. Upon receipt of the recapitulations of market 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 a certificate to the assessor, setting forth the fact that such recapitulations are conformable to the provisions of section 274.04, subdivision 2.

History: (2038, 2039) *1907 c 87 s 1,2; 1963 c 781 s 4; 1975 c 339 s 8; 1986 c 444*

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 the person's 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 the statement when required by the assessor; nor from any person, unless the person makes and files therewith an affidavit of absence from the town or district without design to avoid the listing of the property, or was prevented by sickness from giving to the assessor the required statement when called on for that purpose.

History: (2041) *RL s 851; 1986 c 444*

274.08 CORRECTION OF BOOKS.

The county auditor shall carefully examine the assessment books returned. If any property has been omitted, the auditor 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 the 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.

History: (2042) *RL s 852; 1986 c 444*

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 personal property, or that the assessor has not returned the full amount of all property required to be listed in the assessor's town or district, or has omitted, or made an erroneous return of, any property subject to taxation, the auditor 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 supposed 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 of the right to have an opportunity to show that the person's statement or the return of the assessor is correct; and the county auditor shall file in the auditor's office a statement of the facts or evidence upon which the auditor 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 revenue, on a statement of the case submitted by the county auditor or the party aggrieved.

History: (2043) *RL s 853; Ex1959 c 59 s 2; 1973 c 582 s 3; 1986 c 444*

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, the governor 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 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 market 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, the examiner shall file one duplicate report and list with the auditor of such county, and the other with the commissioner of finance. 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 properly perform 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 in the performance of examiner's 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 services \$3, and each deputy \$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 the 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.

History: (2044, 2045, 2046) *RL s 854,855,856; 1973 c 492 s 14; 1975 c 339 s 8; 1986 c 444*

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.

History: (2047) *RL s 857*

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 market value as shown by such list, a copy of which shall be furnished to the assessor with the assessment books of the district. The assessor shall also make the necessary corrections in any assessment theretofore made so as to make the same correspond with the market value of the property as returned in such list, and correct the returns accordingly. The auditor shall proceed thereon as provided by sections 273.02 and 274.09. On finding from any such list that any property has been omitted from or undervalued in the lists of any prior year or years, the auditor 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 official bond for all taxes on any and all property named in such examiner's list.

History: (2048) *RL s 858; 1975 c 339 s 8; 1986 c 444*

274.13 COUNTY BOARD OF EQUALIZATION.

Subdivision 1. (a) The county commissioners, or a majority of them, with the county auditor, or, if the auditor cannot be present, the deputy county auditor, or, if

there be no such deputy, the court administrator 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 the date specified in section 274.14, at the office of the auditor and, each member having taken an oath fairly and impartially to perform 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;

(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 the individual 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 the individual's 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 the person's property, or if a person fails to appeal a decision of the board of review as described in section 274.01 subsequent to appearance before the local board, the person may not appear before the commissioner of revenue as provided for in section 270.11, subdivisions 5 and 6, to contest the valuation.

Subd. 2. The board of equalization for any county as it is duly constituted, may appoint a special board of equalization to which it may delegate all of the powers and duties specified in subdivision 1. The special board of equalization shall serve at the direction and discretion of the appointing county board, subject to the restrictions imposed by law on the appointing board. The appointing board may determine the number of members to be appointed thereto, the compensation and expenses to be paid, and the term of office of each member. At least one member of the special board

of equalization shall be an appraiser, realtor or other person familiar with property valuations in the county. The county auditor shall be a nonvoting member and serve as the recorder for the special board.

History: (2049) *RL s 859; 1945 c 401 s 1; 1949 c 543 s 3; 1971 c 564 s 8; 1975 c 339 s 6; 1977 c 434 s 12; 1980 c 437 s 7; 1986 c 444; 1Sp1986 c 3 art 1 s 82*

274.14 LENGTH OF SESSION; RECORD.

The county board of equalization or the special board of equalization appointed by it may continue in session and adjourn from time to time commencing on the first Monday following the fourth day of July or, if the first Monday following the fourth day of July is a legal holiday, the first Tuesday following the fourth day of July and ending on or before the tenth following working day, when it shall adjourn and no action taken subsequent to the day of adjournment shall be valid unless a longer session period is approved by the commissioner of revenue. The commissioner may extend the session period to August 10 but no action taken by the county board of review after the extended termination date 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 revenue, with the abstract of assessment required by section 274.16.

History: (2050) *RL s 860; 1949 c 543 s 4; 1971 c 564 s 9; 1973 c 582 s 3; 1975 c 339 s 7; 1976 c 334 s 8; 1980 c 437 s 8*

274.15 [Repealed, 1975 c 301 s 16]

274.16 CORRECTED LISTS, ABSTRACTS.

The county assessor or, in Ramsey county, the official designated by the board of county commissioners 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 the assessor's office, and one shall be forwarded to the commissioner of revenue on or before August 1.

History: (2052) *RL s 862; 1949 c 543 s 5; 1955 c 71 s 1; 1971 c 25 s 56; 1971 c 564 s 10; 1973 c 582 s 3; 1978 c 743 s 11; 1986 c 444*

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 commissioner of finance and upon final adjournment 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 and cities, and of the real property not in towns 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 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 the 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 the county the required percent 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.

History: (2053) *RL s 864; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1986 c 444*

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274.18 ABSTRACT OF REALTY ASSESSMENT ROLL TO TOWN CLERKS.

On or before the first Tuesday of March, in each year, the county auditor shall make out and transmit to each town clerk in the 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.

History: (2054) RL s 865; 1979 c 50 s 31; 1986 c 444

274.19 ASSESSMENT OF MANUFACTURED HOMES.

Subdivision 1. The provisions of subdivisions 1 to 7 apply to manufactured homes that are assessed under subdivision 8, clause (c). Each manufactured home shall be valued each year by the assessor and be assessed with reference to its value on January 2 of that year. Notice of the value shall be mailed to the person to be assessed at least ten days before the meeting of the local board of review or equalization. The notice shall contain the amount of valuation in terms of market value, the assessor's office address, and the date, place, and time set for the meeting of the local board of review or equalization and the county board of equalization.

Subd. 2. On or before May 1, the assessor shall return to the county auditor the assessment books relating to the assessment of manufactured homes. After receiving the assessment books, the county auditor shall determine the tax to be due by applying the rate of levy of the preceding year and shall transmit a list of the taxes to the county treasurer not later than May 30.

Subd. 3. Not later than July 15 in the year of assessment the county treasurer shall mail to the taxpayer a statement of tax due on a manufactured home. The taxes shall be due on the last day of August. Taxes remaining unpaid after the due date shall be deemed delinquent, and a penalty of eight percent shall be assessed and collected as part of the unpaid taxes. On September 30 the county treasurer shall make a list of taxes remaining unpaid and shall certify the list immediately to the court administrator of district court, who shall issue warrants to the sheriff for collection.

Subd. 4. Any person who claims that the person's manufactured home has been unfairly or unequally assessed, or that such property has been assessed at a valuation greater than its real or actual value, or that the tax levied against the same is illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so levied, may have the validity of the claim, defense or objection determined by the district court of the county in which the tax is levied or by the tax court by filing a petition for such determination, in the office of the court administrator of the district court on or before the first day of September of the year in which such tax becomes payable. A petition for determination under this section may be transferred by the district court to the tax court.

Subd. 5. The right to continue prosecution of the petition shall be conditioned upon the payment of the tax when due unless the court permits the petitioner to continue prosecution of the petition without payment, or with a reduced payment, pursuant to section 277.011, subdivision 3. The petitioner, upon ten days notice to the county attorney and to the county auditor, given at least ten days prior to the last day of August, may apply to the court for permission to continue prosecution of the petition without payment or with a reduced payment.

Subd. 6. If the local board of review or equalization or the county board of equalization change the assessor's valuation of a manufactured home, the change shall be transmitted to the county auditor, who shall immediately recompute the tax and advise the treasurer of the corrected tax. If the property is entitled to homestead classification, the auditor shall also take appropriate action to reflect the reduction in tax.

Subd. 7. The tax assessed on manufactured homes shall be deemed to be a personal property tax and laws relating to assessment, review, and collection of personal property taxes shall be applicable to this tax, if not inconsistent with provisions in this section.

Subd. 8. **Manufactured homes; sectional structures.** (a) For purposes of this section, a "manufactured home" means a structure transportable in one or more sections, which is built on a permanent chassis, and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and contains the plumbing, heating, air-conditioning, and electrical systems therein, including any accessory structure which is an addition or supplement to the manufactured home and, when installed, becomes a part of the manufactured home.

(b) A manufactured home which meets each of the following criteria must be valued and assessed as an improvement to real property, the appropriate real property classification shall apply and the valuation is subject to review and the taxes payable in the manner provided for real property:

(i) the owner of the unit holds title to the land upon which it is situated;

(ii) the unit is affixed to the land by a permanent foundation or is installed at its location in accordance with the manufactured home building code contained in sections 327.31 to 327.34, and the rules adopted thereto, or is affixed to the land in a manner comparable to other real property in the taxing district; and

(iii) the unit is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real property in the taxing district.

(c) A manufactured home which meets each of the following criteria must be assessed at the rate provided by the appropriate real property classification but must be treated as personal property, and the valuation is subject to review and the taxes payable thereon in the manner provided in this section:

(i) the owner of the unit is a lessee of the land pursuant to the terms of a lease;

(ii) the unit is affixed to the land by a permanent foundation or is installed at its location in accordance with the manufactured homes building code contained in sections 327.31 to 327.34, and the rules adopted thereto, or is affixed to the land in a manner comparable to other real property in the taxing district; and

(iii) the unit is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real property in the taxing district.

(d) Sectional structures must be valued and assessed as an improvement to real property if the owner of the structure holds title to the land upon which it is located or is a qualifying lessee of the land under the provisions of section 273.19. For purposes of this paragraph "sectional structure" means a building or structural unit which has been in whole or substantial part manufactured or constructed at an off-site location to be wholly or partially assembled on-site alone or with other units and attached to a permanent foundation.

(e) The commissioner of revenue may adopt rules pursuant to the administrative procedure act for the purpose of establishing additional criteria for the classification of manufactured homes and sectional structures under this subdivision.

History: 1975 c 376 s 2; 1978 c 672 s 5,6; 1981 c 365 s 9; 1982 c 523 art 18 s 1; 1Sp1985 c 14 art 4 s 71-77; 1986 c 444; 1Sp1986 c 1 art 4 s 25,26; 1Sp1986 c 3 art 1 s 82