

CHAPTER 271

TAX COURT

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271.01 CREATION.

[For text of subd 1, see M.S.1986]

Subd. 1a. **Retired judges.** Upon the retirement of a judge of the tax court or the district court, the chief judge of the tax court may, with the retired judge's consent, assign the retired judge to hear any case properly assignable to a judge of the tax court and to act on it with the full powers of a judge of the tax court. A retired judge performing this service shall receive pay and expenses in the amount and manner provided by law for judges serving on the court, less the amount of retirement pay the judge is receiving under chapter 352 or 490.

[For text of subds 4a to 6, see M.S.1986]

History: 1987 c 404 s 158

271.061 PAYMENT OF TAX PENDING APPEAL.

When a taxpayer appeals any liability assessed under tax laws of this state subject to the jurisdiction of the tax court, other than an appeal subject to section 278.03, to the tax court, and the amount in dispute is more than \$6,000, the entire amount of the tax, penalty, and interest assessed by the commissioner shall be paid when it is due unless permission to continue prosecution of the petition without payment is obtained as provided in this section. The petitioner, upon ten days notice to the commissioner, may apply to the court for permission to continue prosecution of the petition without payment, and, if it is made to appear:

- (1) that the proposed review is to be taken in good faith;
- (2) that there is probable cause to believe that the taxpayer may be held exempt from payment of the liability or that the liability may be determined to be less than 50 percent of the amount due; and
- (3) that it would work a substantial hardship upon petitioner to pay the liability, the court may permit the petitioner to continue prosecution of the petition without payment or may fix a lesser amount to be paid as a condition of continuing the prosecution of the petition.

Failure to make payment of the amount required when due shall operate automatically to dismiss the petition and the proceedings under it unless the payment is waived by an order of the court permitting the petitioner to continue prosecution of the petition without payment.

History: 1987 c 268 art 14 s 12

271.15 WHO MAY ADMINISTER OATHS.

The commissioner of revenue, each judge of the tax court, the administrator and court administrators of the tax court, and all other officers and employees of the department and of the tax court shall, respectively, have power to administer oaths and to take and certify acknowledgments so far as they may deem necessary to the proper discharge of their respective duties, and may authenticate the same with the seal of the department or the tax court, as the case may be. The commissioner of revenue and any officer and employee of the department shall no longer exercise this power in any matter that has been appealed to the tax court.

History: 1987 c 384 art 1 s 24

271.21 SMALL CLAIMS DIVISION.

[For text of subd 1, see M.S.1986]

Subd. 2. At the election of the taxpayer, the small claims division shall have jurisdiction only in the following matters:

(a) any case concerning the valuation, assessment, or taxation of residential property homesteaded by the taxpayer; or

(b) any other case concerning the tax laws as defined in section 271.01, subdivision 5, in which the amount in controversy does not exceed \$5,000, including penalty and interest.

[For text of subds 3 to 11, see M.S.1986]

History: 1987 c 268 art 7 s 25