

CHAPTER 375

COUNTY BOARDS

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375.167 NONPROFIT LEGAL ASSISTANCE CORPORATIONS.

Subdivision 1. **Appropriations.** Notwithstanding any contrary law, a county board may appropriate from the general revenue fund to any nonprofit corporation a sum not to exceed an amount equal to a levy of 0.00604 percent of taxable market value to provide legal assistance to persons who are unable to afford private legal counsel.

[For text of subd 2, see M.S.1988]

History: 1989 c 277 art 4 s 32

375.18 GENERAL POWERS.

[For text of subs 1 and 2, see M.S.1988]

Subd. 3. **Courthouse.** Each county board may erect, furnish, and maintain a suitable courthouse. No indebtedness shall be created for a courthouse in excess of an amount equal to a levy of 0.04030 percent of taxable market value without the approval of a majority of the voters of the county voting on the question of issuing the obligation at an election.

[For text of subs 7 to 13, see M.S.1988]

History: 1989 c 277 art 4 s 33

375.192 REDUCTIONS IN NET TAX CAPACITY OF REAL PROPERTY.

Subdivision 1. Notwithstanding section 270.07, upon written application by the owner of the property, the county board may grant a reduction, for the current year, of the net tax capacity of any real property in that county which erroneously has been classified, for tax purposes, as nonhomestead property, as is necessary to give it the net tax capacity which it would have received if it had been classified correctly. The application shall be made on a form prescribed by the commissioner of revenue. It shall include the social security number of the applicant and a statement of facts of ownership and occupancy. The social security number of the property owner is private data on individuals as defined by section 13.02, subdivision 12. It shall be sworn to by the owner of the property before an officer authorized to take acknowledgments. Before it is acted upon by the county board, the application shall be referred to the county assessor, or if the property is located in a city of the first class having a city assessor, to the city assessor, who shall investigate the facts and attach a report of the investigation to the application.

With respect to abatements relating to the current year's tax processed through June 30, the county auditor shall notify the commissioner of revenue on or before July 31 of that same year of all applications granted pursuant to this subdivision. With respect to abatements relating to the current year's tax processed after June 30 through the balance of the year, the county auditor shall notify the commissioner of revenue on or before the following January 31 of all applications granted pursuant to this subdivision. The form submitted by the county auditor shall be prescribed by the commissioner of revenue and shall contain the information which the commissioner deems necessary.

Subd. 2. Notwithstanding section 270.07, upon written application by the owner of the property, if the application seeks a reduction in estimated market value not in

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excess of \$10,000, the county board may grant the reduction or abatement of estimated market valuation or taxes and of any costs, penalties, or interest on them as the board deems just and equitable and order the refund in whole or part of any taxes, costs, penalties, or interest which have been erroneously or unjustly paid. The application must be approved by the county assessor, or, if the property is located in a city of the first or second class having a city assessor, by the city assessor, and by the county auditor before consideration by the county board. The methods of obtaining a reduction or abatement of ad valorem values contained in subdivisions 1 and 2 are in addition to the method provided in section 270.07.

[For text of subd 3, see M.S.1988]

History: 1989 c 277 art 2 s 58; 1989 c 329 art 13 s 20

375.555 FUNDING.

To implement the county emergency jobs program, the county board may expend an amount equal to what would be generated by a levy of 0.01209 percent of taxable market value. The money to be expended may be from any available funds not otherwise earmarked.

History: 1989 c 277 art 4 s 34