

## CHAPTER 271

## TAX COURT

271.06 Appeals from orders.  
 271.07 Stenographic report; transcript.

271.09 Appeals and reviews.

**271.06 APPEALS FROM ORDERS.**

Subdivision 1. **Manner.** Except as otherwise provided in section 270.07, subdivision 1, paragraph (a), or any other law, an appeal to the tax court may be taken, in the manner herein provided, from any official order of the commissioner of revenue respecting any tax, fee, or assessment, or any matter pertaining thereto, including the imposition of interest and penalty, or any matter over which the court is granted jurisdiction under section 271.01, subdivision 5, by any person directly interested therein or affected thereby, or by any political subdivision of the state, directly or indirectly, interested therein or affected thereby, or by the attorney general in behalf of the state, or by any resident taxpayer of the state in behalf of the state in case the attorney general, upon request, shall refuse to appeal. Notwithstanding subdivision 2, when an appeal is taken to the tax court in any case dealing with property valuation, assessment, or taxation for property tax purposes, the provisions of section 274.19, subdivisions 4 and 5, and chapter 278 shall apply as if the appeal had been taken to the district court.

*[For text of subds 2 to 7, see M.S.1992]*

**History:** 1993 c 375 art 3 s 5

**271.07 STENOGRAPHIC REPORT; TRANSCRIPT.**

Except in the small claims division, the tax court shall provide for a verbatim stenographic report of all proceedings had before it upon appeals, as required by the laws relating to proceedings in district court. The cost of the stenographic record shall be paid by the party taking the appeal. The cost is a taxable cost under section 271.09.

**History:** 1993 c 192 s 85

**271.09 APPEALS AND REVIEWS.**

*[For text of subds 1 and 2, see M.S.1992]*

Subd. 3. **Tax due obligation.** At the time of the taking of an appeal to the tax court, the taxpayer shall pay at least the amount of the tax or other obligation conceded by the taxpayer to be due, if any, when it becomes due provided that this shall not relieve the taxpayer from complying with any other requirements of law. The provisions of sections 274.19, subdivision 5, and 278.03 shall govern the filing with the tax court of an appeal dealing with property valuation, assessment, or taxation for property tax purposes, as if the appeal had been taken to the district court.

**History:** 1993 c 375 art 3 s 6