

## VARIOUS TAXES; STATE BOARDS OF ASSESSORS AND EQUALIZATION

## CHAPTER 270

VARIOUS TAXES; STATE BOARDS OF ASSESSORS  
AND EQUALIZATION

270.072 Taxation and assessment of flight property.  
270.075 Tax levy.

270.11 Powers; meetings.

**270.01** [Repealed, 2005 c 151 art 1 s 117]

**270.02** [Repealed, 2005 c 151 art 1 s 117]

**270.021** [Repealed, 2005 c 151 art 1 s 117]

**270.022** [Repealed, 2005 c 151 art 1 s 117]

**270.04** [Repealed, 2005 c 151 art 1 s 117]

**270.05** [Repealed, 2005 c 151 art 1 s 117]

**270.052** [Repealed, 2005 c 151 art 1 s 117]

**270.058** [Repealed, 2005 c 151 art 1 s 117]

**270.059** [Repealed, 2005 c 151 art 1 s 117]

**270.06** [Repealed, 2005 c 151 art 1 s 117]

**270.0601** [Repealed, 2005 c 151 art 1 s 117]

**270.0602** [Repealed, 2005 c 151 art 1 s 117]

**270.0603** [Repealed, 2005 c 151 art 1 s 117]

**270.0604** Subdivision 1. [Repealed, 2005 c 151 art 1 s 117]

Subd. 2. [Repealed, 2005 c 151 art 1 s 117]

Subd. 3. [Repealed, 2005 c 151 art 1 s 117]

Subd. 4. [Repealed, 2005 c 151 art 1 s 117]

Subd. 5. [Repealed, 2005 c 151 art 1 s 117]

**270.0605** [Repealed, 2005 c 151 art 1 s 117]

**270.061** [Repealed, 2005 c 151 art 1 s 117]

**270.062** [Repealed, 2005 c 151 art 1 s 117]

**270.063** [Repealed, 2005 c 151 art 1 s 117]

**270.064** [Repealed, 2005 c 151 art 1 s 117]

**270.065** [Repealed, 2005 c 151 art 1 s 117]

**270.066** [Repealed, 2005 c 151 art 1 s 117]

**270.0665** [Repealed, 2005 c 151 art 1 s 117]

**270.067** [Repealed, 2005 c 151 art 1 s 117]

**270.068** [Repealed, 2005 c 151 art 1 s 117]

270.0681 [Repealed, 2005 c 151 art 1 s 117]

270.0682 [Repealed, 2005 c 151 art 1 s 117]

270.069 [Repealed, 2005 c 151 art 1 s 117]

270.07 [Repealed, 2005 c 151 art 1 s 117]

## 270.072 TAXATION AND ASSESSMENT OF FLIGHT PROPERTY.

*[For text of subds 1 to 4, see M.S.2004]*

Subd. 6. **Airflight property tax lien.** The tax imposed under sections 270.071 to 270.079 is a lien on all real and personal property within this state of the airline company in whose name the property is assessed. For purposes of sections 270C.62 and 270C.63, the date of assessment for the tax imposed under sections 270.071 to 270.079 is January 2 of each year for the taxes payable in the following year.

**History:** 2005 c 151 art 2 s 17

## 270.075 TAX LEVY.

*[For text of subd 1, see M.S.2004]*

Subd. 2. **Notice of taxes; payment.** As soon as practicable and not later than December 1 next following the levy of the tax, the commissioner shall give actual notice to the airline company of the net tax capacity and of the tax. The taxes imposed under sections 270.071 to 270.079 shall become due and payable on January 1 following the levy thereof. If any tax is not paid on the due date or, if an appeal is made pursuant to section 270.076, within 60 days after notice of an increased tax, a late payment penalty of five percent of the unpaid tax shall be assessed. If the tax remains unpaid for more than 30 days, an additional penalty of five percent of the unpaid tax is imposed for each additional 30 days or fraction of 30 days that the tax remains unpaid. The penalty imposed under this section must not exceed the lesser of \$25,000 or 25 percent of the unpaid tax. The unpaid tax and penalty shall bear interest at the rate specified in section 270C.40 from the time such tax should have been paid until paid. All interest and penalties shall be added to the tax and collected as a part thereof.

**History:** 2005 c 151 art 2 s 17

270.084 [Repealed, 2005 c 151 art 1 s 117]

270.09 [Repealed, 2005 c 151 art 1 s 117]

270.10 Subdivision 1. [Repealed, 2005 c 151 art 1 s 117]

Subd. 1a. [Repealed, 2005 c 151 art 1 s 117]

Subd. 2. [Repealed, 2005 c 151 art 1 s 117]

Subd. 5. [Repealed, 2005 c 151 art 1 s 117]

270.101 [Repealed, 2005 c 151 art 1 s 117]

270.102 [Repealed, 2005 c 151 art 1 s 117]

## 270.11 POWERS; MEETINGS.

*[For text of subd 1, see M.S.2004]*

Subd. 2. [Repealed, 2005 c 151 art 1 s 117]

Subd. 3. [Repealed, 2005 c 151 art 1 s 117]

Subd. 4. [Repealed, 2005 c 151 art 1 s 117]

Subd. 5. [Repealed, 2005 c 151 art 1 s 117]

Subd. 6. [Repealed, 2005 c 151 art 1 s 117]

Subd. 7. [Repealed, 2005 c 151 art 1 s 117]

- 270.13** [Repealed, 2005 c 151 art 1 s 117]  
**270.14** [Repealed, 2005 c 151 art 1 s 117]  
**270.15** [Repealed, 2005 c 151 art 1 s 117]  
**270.16** [Repealed, 2005 c 151 art 1 s 117]  
**270.17** [Repealed, 2005 c 151 art 1 s 117]  
**270.18** [Repealed, 2005 c 151 art 1 s 117]  
**270.19** [Repealed, 2005 c 151 art 1 s 117]  
**270.20** [Repealed, 2005 c 151 art 1 s 117]  
**270.21** [Repealed, 2005 c 151 art 1 s 117]  
**270.22** [Repealed, 2005 c 151 art 1 s 117]  
**270.23** [Repealed, 2005 c 151 art 1 s 117]  
**270.24** [Repealed, 2005 c 151 art 1 s 117]  
**270.25** [Repealed, 2005 c 151 art 1 s 117]  
**270.26** [Repealed, 2005 c 151 art 1 s 117]  
**270.27** [Repealed, 2005 c 151 art 1 s 117]  
**270.271** [Repealed, 2005 c 151 art 1 s 117]  
**270.272** [Repealed, 2005 c 151 art 1 s 117]  
**270.273** [Repealed, 2005 c 151 art 1 s 117]  
**270.274** [Repealed, 2005 c 151 art 1 s 117]  
**270.275** [Repealed, 2005 c 151 art 1 s 117]  
**270.276** [Repealed, 2005 c 151 art 1 s 117]  
**270.277** [Repealed, 2005 c 151 art 1 s 117]  
**270.278** [Repealed, 2005 c 151 art 1 s 117]  
**270.30** [Repealed, 2005 c 151 art 1 s 117]  
**270.485** [Repealed, 2005 c 151 art 1 s 117]  
**270.494** [Repealed, 2005 c 151 art 1 s 117]  
**270.60** [Repealed, 2005 c 151 art 1 s 117]  
**270.65** [Repealed, 2005 c 151 art 1 s 117]  
**270.652** [Repealed, 2005 c 151 art 1 s 117]  
**270.66** [Repealed, 2005 c 151 art 1 s 117]  
**270.67** [Repealed, 2005 c 151 art 1 s 117]  
**270.68** [Repealed, 2005 c 151 art 1 s 117]  
**270.69** Subdivision 1. [Repealed, 2005 c 151 art 1 s 117]

- Subd. 2. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 3. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 4. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 6. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 7. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 8. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 9. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 10. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 11. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 12. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 13. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 14. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 15. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 16. [Repealed, 2005 c 151 art 1 s 117]

**270.691** Subdivision 1.[Repealed, 2005 c 151 art 1 s 117]

- Subd. 2. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 3. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 4. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 5. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 6. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 7. [Repealed, 2005 c 151 art 1 s 117]

**270.70** Subdivision 1.[Repealed, 2005 c 151 art 1 s 117]

- Subd. 2. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 3. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 4. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 5. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 6. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 7. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 11. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 12. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 13. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 14. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 15. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 16. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 17. [Repealed, 2005 c 151 art 1 s 117]
- Subd. 18. [Repealed, 2005 c 151 art 1 s 117]

**270.7001** [Repealed, 2005 c 151 art 1 s 117]

**270.7002** [Repealed, 2005 c 151 art 1 s 117]

**270.701** [Repealed, 2005 c 151 art 1 s 117]

**270.702** [Repealed, 2005 c 151 art 1 s 117]

**270.703** [Repealed, 2005 c 151 art 1 s 117]

**270.704** [Repealed, 2005 c 151 art 1 s 117]

**270.705** [Repealed, 2005 c 151 art 1 s 117]

- 270.706** [Repealed, 2005 c 151 art 1 s 117]
- 270.707** [Repealed, 2005 c 151 art 1 s 117]
- 270.708** [Repealed, 2005 c 151 art 1 s 117]
- 270.709** [Repealed, 2005 c 151 art 1 s 117]
- 270.71** [Repealed, 2005 c 151 art 1 s 117]
- 270.72** [Repealed, 2005 c 151 art 1 s 117]
- 270.721** [Repealed, 2005 c 151 art 1 s 117]
- 270.73** [Repealed, 2005 c 151 art 1 s 117]
- 270.74** [Repealed, 2005 c 151 art 1 s 117]
- 270.75** Subdivision 1. [Repealed, 2005 c 151 art 1 s 117]  
    Subd. 2. [Repealed, 2005 c 151 art 1 s 117]  
    Subd. 3. [Repealed, 2005 c 151 art 1 s 117]  
    Subd. 4. [Repealed, 2005 c 151 art 1 s 117]  
    Subd. 5. [Repealed, 2005 c 151 art 1 s 117]  
    Subd. 6. [Repealed, 2005 c 151 art 1 s 117]
- 270.76** [Repealed, 2005 c 151 art 1 s 117]
- 270.771** [Repealed, 2005 c 151 art 1 s 117]
- 270.78** [Repealed, 2005 c 151 art 1 s 117]
- 270.79** [Repealed, 2005 c 151 art 1 s 117]
- 270.85** [Repealed, 2005 c 151 art 5 s 46]
- 270.88** [Repealed, 2005 c 151 art 5 s 46]