

**270C.89 COUNTY ASSESSOR'S REPORTS OF ASSESSMENT FILED WITH COMMISSIONER.**

Subdivision 1. **Initial report.** Each county assessor shall file by April 1 with the commissioner a copy of the abstract that will be acted upon by the local and county boards of review. The abstract must list the real and personal property in the county itemized by assessment districts. The assessor of each county in the state shall file with the commissioner, within ten working days following final action of the local board of review or equalization and within five days following final action of the county board of equalization, any changes made by the local or county board. The information must be filed in the manner prescribed by the commissioner. It must be accompanied by a printed or typewritten copy of the proceedings of the appropriate board.

Subd. 2. **Final report.** The final abstract of assessments after adjustments by the State Board of Equalization and inclusion of any omitted property shall be submitted to the commissioner on or before September 1 of each calendar year. The final abstract must separately report the captured tax capacity of tax increment financing districts under section 469.177, subdivision 2, the areawide net tax capacity contribution values determined under sections 276A.05, subdivision 1, and 473F.07, subdivision 1, and the value subject to the power line credit under section 273.42.

**History:** 2005 c 151 art 1 s 96,116; art 5 s 2