

**473F.05 NET TAX CAPACITY.**

On or before August 5 of each year, the assessors within each county in the area shall determine and certify to the county auditor the net tax capacity in that year of commercial-industrial property subject to taxation within each municipality in the county, determined without regard to section 469.177, subdivision 3.

**History:** *Ex1971 c 24 s 5; 1979 c 322 s 19; 1986 c 444; 1987 c 291 s 235; 1988 c 719 art 5 s 50; 1989 c 329 art 13 s 20; 1Sp1989 c 1 art 9 s 70; 1991 c 291 art 1 s 42*