

**270C.928 PROCEEDINGS TO DETERMINE NET TAX CAPACITY.**

The proceedings provided in sections 270C.92 to 270C.927 are for determining the net tax capacity upon the basis of which taxes are spread against property, or its owner, in the first instance. The order of the commissioner, or the final order for judgment of the Court of Appeals on it, shall not be a bar to any defense against the taxes interposed at the time of the proceedings for judgment on them. All defenses which may be set up against the proceedings for judgment upon the taxes may be asserted notwithstanding the determination of the commissioner or the court. If the taxes are levied or extended pending review of the order of the commissioner by the court, a judgment entered upon the taxes in the tax delinquency proceedings shall not be a bar to the spreading of further taxes against the property for that year, in the event the net tax capacity of the property is raised as herein provided. In the proceedings for the collection of any taxes which include an additional levy because of the raising of the net tax capacity of any property, the owner may answer separately to the proceedings to obtain judgment for the excess levy.

**History:** 2005 c 151 art 1 s 107