273.0645 COMMISSIONER REVIEW OF ASSESSMENT PRACTICES.

Subdivision 1. **Local assessment practices.** The commissioner of revenue must review the assessment practices in a taxing jurisdiction if requested in writing by a qualifying number of property owners in that taxing jurisdiction. The request must be signed by the greater of:

(1) ten percent of the registered voters who voted in the last general election; or

(2) five property owners.

The request must identify the city, town, or county and describe why a review is sought for that taxing jurisdiction. The commissioner must conduct the review in a reasonable amount of time and report the findings to the county board of the affected county, to the affected city council or town board, if the review is for a specific city or town, and to the property owner designated in the request as the person to receive the report on behalf of all the property owners who signed the request. The commissioner must also provide the report electronically to all property owners who signed the request and provided an email address in order to receive the report electronically.

Subd. 2. **Nonfeasance, misfeasance, and malfeasance.** County assessors may file a written complaint with the commissioner of revenue detailing allegations of nonfeasance, misfeasance, or malfeasance by a local assessor. After receiving a complaint from a county assessor, the commissioner must complete an investigation and recommend an appropriate action to the State Board of Assessors. The commissioner is not required to have a written complaint from a county assessor in order to conduct an investigation and recommend an action to the board. Active investigative data relating to the investigation of complaints against an assessor by the commissioner of revenue are subject to section 13.39.

History: *2008 c 366 art 6 s 8; 2013 c 143 art 4 s 16*